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Report of the Committee on Contributions

General Assembly

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Supplement No. 11 (A/48/11)

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CONTENTS

		Paragraphs	Page
I.	ATTENDANCE	1 - 3	1
II.	TERMS OF REFERENCE	4 - 5	2
III.	REPRESENTATIONS OF MEMBER STATES	6 - 30	3
	A. Representations	6 - 20	3
	B. Other information considered	21 - 26	6
	C. Discussion	27 - 30	7
IV.	SCALE METHODOLOGY	31 - 72	9
	A. Current methodology	32 - 59	9
	1. Income concepts	34 - 41	9
	2. Conversion rates	42 - 51	10
	3. Other elements	52 - 59	13
	a. Statistical base period	52 - 53	13
	b. Low per capita income allowance	54 - 55	13
	c. Scheme of limits	56 - 59	14
	B. Adjustment of the methodology	60 - 72	15
	1. General Assembly resolution 46/221 B	61 - 63	15
	2. Change in the statistical base period	64	16
	3. Broadening of the parameters for the scheme of limit	65	16
	4. The "clean slate" approach	66 - 67	16
	5. Modification of the parameters of the low per capita income allowance formula and special adjustment for the permanent members of the Security Council	68 - 72	17
V.	ASSESSMENT OF NEW MEMBER STATES	73 - 89	19
	A. Czech Republic and Slovak Republic	77 - 83	19
	B. The former Yugoslav Republic of Macedonia	84 - 87	20

CONTENTS (continued)

		Paragraphs	Page
	C. Eritrea	88	20
	D. Monaco	89	21
VI.	OTHER MATTERS CONSIDERED BY THE COMMITTEE	90 - 100	22
	A. Cambodia	90 - 93	22
	B. Yugoslavia	94 - 96	22
	C. Collection of contributions	97	23
	D. Payment of contributions in currencies other than United States dollars	98 - 99	23
	E. Date of next session	100	23

Annexes

I.	Illustrative machine scale based on General Assembly resolution 46/221 B	24
II.	Illustrative machine scale based on General Assembly resolution 46/221 B	34
III.	Illustrative machine scale based on a change in the statistical base period	44
IV.	Illustrative machine scale based on broadened parameters for the scheme of limits	54
V.	Illustrative machine scale based on the "clean slate" approach	64

I. ATTENDANCE

1. The fifty-third session of the Committee on Contributions was held at United Nations Headquarters from 14 June to 2 July 1993. The following members were present: Mr. Kenshiro AKIMOTO, Syed Amjad ALI, Mr. Henrik AMNEUS, Mr. Tarak BEN HAMIDA, Mr. Sergio CHAPARRO RUÍZ, Mr. Yuri A. CHULKOV, Mr. David ETUKET, Mr. John D. FOX, Mrs. Norma GOICOCHEA ESTENOZ, Mr. Ion GORITZA, Mr. Peter GREGG, Mr. Imre KARBUCZKY, Mr. Vanu G. MENON, Mr. Jorge A. OSELLA, Mr. Mohamed Mahmoud OULD CHEIKH EL GHAOUTH, Mr. Dimitri RALLIS, Mr. Ugo SESSI and Mr. WANG Liansheng.

2. The Committee elected Syed Amjad Ali as Chairman and Mr. Peter Gregg as Vice-Chairman by acclamation. Mr. Henrik Amneus also provided valuable assistance as acting Vice-Chairman responsible for leading key sessions of the drafting committee.

3. Syed Amjad Ali informed the Committee that he would not be available to serve on the Committee beyond the expiration of his term on 31 December 1993. In recognition of his distinguished service as the Chairman of the Committee on Contributions for 27 years, the Committee decided to recommend to the General Assembly that it appoint Syed Amjad Ali as member emeritus of the Committee on Contributions.

II. TERMS OF REFERENCE

4. In the absence of a mandate emanating from the forty-seventh session of the General Assembly, the Committee conducted its work on the basis of its general mandate, as contained in rule 160 of the rules of procedure of the General Assembly, and the mandate contained in General Assembly resolutions 46/221 A to D of 20 December 1991.

5. The Committee also had before it General Assembly decision 47/456 of 23 December 1992, the summary records of the Fifth Committee relating to agenda item 111, Scale of assessments for the apportionment of the expenses of the United Nations (A/C.5/47/SR.17-20, 23-27, 36-38, 44, 45, 50, 52 and 67) and the relevant report of the Fifth Committee to the General Assembly (A/47/833 and Add.1).

III. REPRESENTATIONS OF MEMBER STATES

A. Representations

6. The Committee had before it written representations from the Republic of Moldova, the Czech Republic, Armenia, Latvia, Ukraine (two), Estonia, the Slovak Republic, Kazakhstan, Belarus, Lithuania, Azerbaijan and a joint representation from 14 of the former Soviet republics (excluding Estonia).* It received and granted requests for oral presentations from Belarus, Latvia on behalf also of Estonia and Lithuania, the Slovak Republic, Kazakhstan, the Czech Republic and Ukraine.

7. Invoking rule 160 of the rules of procedure of the General Assembly, the Republic of Moldova stresses the unsuitability of the statistics of the former Union of Soviet Socialist Republics for the determination of its rate of assessment. They consider the statistics inflated and unrepresentative of Moldova's current capacity to pay. The representation also notes the artificiality of the exchange rate used in the conversion of national income to United States dollars, requesting instead the use of rates recently calculated by the International Monetary Fund (IMF). Questioning the ability of the present scale methodology to respond to the exceptional situation created by the emergence of the newly independent States, Moldova requests establishment of its rate of assessment on the basis of its present capacity to pay instead of the mechanical division of the rate of assessment of the former Union of Soviet Socialist Republics. The representation includes two statistical tables and a request for payment of part of regular budget assessment in national currency.

8. The Czech Republic draws attention to the unrealistic exchange rate and the inflated nature of the national income data used in determining the rate of assessment of the former Czechoslovakia. It stresses the negative impact on its economic situation of the transition from a centrally planned to a market economy and two koruna devaluations. The Government appeals to the Committee on Contributions for calculation of its rate of assessment on the basis of data provided to the United Nations Statistical Division (Statistical Division) and recently calculated IMF exchange rates and taking into account the information on current economic indicators appended to the representation. The Czech Republic requests to be assessed as a new Member State.

9. Invoking rule 160 of the rules of procedure of the General Assembly, Armenia states that national income statistics from the former Union of Soviet Socialist Republics do not reflect accurately its capacity to pay. The Government requests review of its assessment rate on the basis of data provided to the Statistical Division and notes the artificiality of the exchange rates of the former Union of Soviet Socialist Republics. It also points out the lack of correspondence between Armenia's current rate of assessment and its capacity to pay and asks the Committee to take into consideration its severe economic problem due to structural changes and political instability in the area among other factors. National income and population data are appended to the representation.

10. In its representation, Latvia points out that "the United Nations failed to act in accordance with the principle enshrined in Article 2, paragraph 1, of the

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* Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Latvia, Lithuania, Republic of Moldova, Russian Federation, Tajikistan, Turkmenistan, Ukraine and Uzbekistan.

Charter that the United Nations is based on the sovereign equality of all its Members when, in determining the present assessment rates for the 12 new Member States, including Latvia, which are located in the territory that until 1991 was controlled by the former United Soviet Socialist Republics, it did not respect the juridical equality of States in deciding assessment rates for all Members. In addition, the General Assembly did not respect the personality of the Baltic States, including Latvia, in that they are not successor States to the former Union of Soviet Socialist Republics".

11. The Government notes that "the General Assembly of the United Nations did not assess the 12 new Member States, including Latvia, in accordance with the principle of 'broadly according to capacity to pay' as required by rule 160 of the rules of procedure of the General Assembly, in that it did not use market exchange rates, as has been the practice for most other States, and it applied the scheme of limits in calculating the assessment rates for the 12 new Member States, including Latvia, as has not been the practice for other new Member States". Furthermore, the Government makes a case for reviewing the assessment rates for 1989-1994. The Statistical Division has been provided with national income and population data as well as IMF exchange rates for Latvia.

12. In its first representation, Ukraine invokes rule 160 of the rules of procedure of the General Assembly and requests establishment of a fair rate of assessment based on its own national income data and exchange rates specially calculated by IMF. It notes that, as confirmed by the United Nations Legal Counsel, by opting for a mechanical redistribution of the contribution of the former Union of Soviet Socialist Republics, the Committee on Contributions effectively abandoned important principles and criteria underlying the existing procedures for determining the scale of assessments. The Government notes further that the decision to increase Ukraine's rate coincided with the reduction in its capacity to pay resulting, inter alia, from the effects of economic reforms and the consequences of the accident at the Chernobyl nuclear power plant. Reference is made to the inflated national income data and unrealistic exchange rates underlying the assessment rate of the former Union of Soviet Socialist Republics and Ukraine's unwillingness to suffer the consequences of that State's policies. Reference is also made to Ukraine's letter to the Secretary-General informing him that it would pay its contributions to the United Nations at the rate adopted by the General Assembly in its resolution 46/221 A of 20 December 1991. National income data and IMF exchange rates are appended to the representation.

13. Ukraine's second representation details its economic losses resulting from the implementation of Security Council resolutions on sanctions against the Federal Republic of Yugoslavia (Serbia and Montenegro) and requests consideration of this factor by the Committee on Contributions.

14. The joint representation by Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Latvia, Lithuania, Republic of Moldova, Russian Federation, Tajikistan, Turkmenistan, Ukraine and Uzbekistan focuses on the shared views of these States with regard to the request for review of their current assessment rates that do not correspond to their capacity to pay. It advocates the uniform use of IMF exchange rates in accordance with the provisions of paragraph 3 (b) (i) of General Assembly resolution 46/221 B and draws the Committee's attention to the overstated national income data for the period 1980-1989 and the sharp economic downturn reflected in the data for the years 1990 and 1991. The 14 States emphasize that the application of the scheme of limits and the 10-year statistical base period prevent the proper determination of their assessment rates in accordance with the principle of the capacity to pay.

15. Invoking rule 160 of the rules of procedure of the General Assembly, Estonia requests assessment on the basis of sovereign statistics, economically sound foreign exchange rates and equal application of the scale methodology rather than the ad hoc distribution of the rate of the former Union of Soviet Socialist Republics currently in effect. The representation emphasizes that Estonia was an annexed and occupied country, that it never was a part of, and is not a successor to the rights or obligations of, the former Union of Soviet Socialist Republics. The Government would also like to limit the question of transition issues, referred to in paragraph 70 of the Committee's report to the General Assembly at its forty-seventh session, 1/ to questions of data reliability and appropriate exchange rates. The representation asks for recognition of the severe restrictions on Estonia's capacity to pay during its transition from a centrally planned to a market economy. It also refers to the sovereign national income and population statistics provided to the Statistical Division and the exchange rates available from IMF.

16. With reference to rule 160 of the rules of procedure, the Slovak Republic as one of the two successor States of the former Czech and Slovak Federal Republic requests determination of its assessment rate on the basis of its current capacity to pay. The representation notes that the arbitrarily set exchange rates of the former Czech and Slovak Federal Republic, among other factors, resulted in an assessment rate for the former State which exceeded its capacity to pay. It also notes the reduced capacity to pay of the Slovak Republic resulting from the effects of transition to a market economy and the limited capacity to acquire convertible currency. Numerous tables with statistical information are attached to the representation.

17. With reference to rule 160 of the rules of procedure of the General Assembly, Kazakhstan appeals for a change of its rate of assessment on the basis of recent statistics and IMF exchange rates, citing its doubts about the representativeness of the national income data and exchange rates used in the calculation of the rate for the former Union of Soviet Socialist Republics. Kazakhstan's current economic difficulties and shortage of foreign currency are described, which affect its capacity to pay at a critical stage in the transition period. The Government endorses the conclusions of the Ogata-Volcker report 2/ concerning the scale methodology.

18. Citing rule 160 of the rules of procedure of the General Assembly, Belarus appeals for a change of its assessment rate for 1993 and 1994 in view of the calamitous deterioration of its capacity to pay. The Government also points out that a rate had been adopted for Belarus by the General Assembly in its resolution 46/221 A. The representation refers to and reproduces a letter of 10 September 1992 from the Chairman of the Council of Ministers of the Republic of Belarus to the Chairman of the Committee on Contributions. In that letter, serious doubt is expressed about the validity and justification of the Committee's recommendation to increase the assessment rate of Belarus by more than 50 per cent. Further annexes to the representation contain updated national income data and exchange rates and an IMF aide-mémoire on the calculation of rouble exchange rates.

19. Invoking rule 160 of the rules of procedure of the General Assembly, Lithuania reiterates its position that the rates of assessment must be achieved

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1/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 11 (A/47/11).

2/ Financing an Effective United Nations (A report of the Independent Advisory Group on United Nations Financing), a project of the Ford Foundation, New York, February 1993.

through the use of sovereign national statistics and reliable, verifiable data and must, to the greatest extent possible, reflect accurately a Member State's capacity to pay. As the rates adopted by General Assembly decision 47/456 were not based on data provided by Lithuania, relied on unrealistic exchange rates and were not calculated from the ground up, the Government requests a review of its rate on the basis of national income and population data and IMF exchange rates provided to the United Nations.

20. Azerbaijan's representation refers to rule 160 of the rules of procedure of the General Assembly and states that it has never claimed to be a successor to the former Union of Soviet Socialist Republics and, therefore, should be assessed independently, without reference to the contribution of the former Union of Soviet Socialist Republics. The Government points out the use of statistics unreflective of its capacity to pay and of artificial exchange rates in the calculation of the assessment rate of the former Union of Soviet Socialist Republics. It appeals for a reconsideration of its rate in light of these circumstances and of its sharply declined capacity owing to the difficulties arising from the economic transition, the ongoing war, the lack of foreign currency and the refugee problem.

B. Other information considered

21. The Committee also had before it a note by the Statistical Division dealing with national income and related data for the Member States previously belonging to the former Czechoslovakia, the former Union of Soviet Socialist Republics and the former Yugoslavia ("the 22 Member States"*). The note describes the quality of the data available for these countries and the efforts undertaken by several international organizations in cooperation with them to improve the data quality and reorient the statistical system in transition economies. The note also contains summary tables for each of the 22 Member States concerned of processed data or estimates used in the derivation of the assessment rates distinguishing between both types of data and data sources and reflecting, inter alia, the data received directly from the Governments of these States. It also describes the criteria and procedures followed in processing the data and in dealing with conflicting data.

22. In particular, the note draws the attention of Committee members to a number of conceptual and practical problems to be considered in evaluating the national income statistics of the countries concerned which go beyond the inherent differences between estimates based on the Material Product System (MPS) and the System of National Accounts (SNA). They affect the comparability of national income data among the 22 Member States concerned and between them and other States, as well as the comparability of data for the same State before and after the dissolution of the former consolidated States. For the new estimates, there is no guarantee that the processing of the data is carried out according to the same compilation criteria that were used centrally before. This may explain why the estimates, when added together, do not necessarily add up to the previous totals for the former consolidated States and also explains the existence of sometimes more than one estimate for these States, each of which is based on different compilation criteria. Thus, even if the estimates are of high quality, they are not necessarily comparable with the data previously processed centrally or comparable with data of other States in this category.

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* For the purposes of the present report, the Member States previously belonging to the former Czechoslovakia, the former Union of Soviet Socialist Republics and the former Yugoslavia are referred to as the 22 Member States.

23. However, the most serious problem faced in the interpretation of data for the 22 Member States concerns exchange rates. Previously, the exchange rates for the former consolidated States were in principle the same for their component republics although implicit differences may have existed if differing foreign exchange transactions in different parts of the former consolidated States and separate price developments in different parts of the 22 Member States are an indication. In fact, the internal study of IMF on quota calculations for the republics of the former Union of Soviet Socialist Republics employs such different foreign exchange rate patterns.

24. In addition to general and specific references to the IMF rates and requests for their use by the Committee in several representations, the Committee was provided by IMF, at the request of Latvia, Lithuania and Ukraine, with memoranda describing the methodology and citing annual average blended rates 3/ for GDP conversion for the period 1980 to 1989. For its own purposes, IMF calculated rates for 1985 and 1990 and made extrapolations for the other years at the request of the States concerned.

25. In the note by the Statistical Division, it is pointed out that under the IMF method many assumptions were made about conversion rates for a large part of foreign trade and for trade between the former republics. The note concluded that it was difficult to justify individual exchange rates for the former republics for years prior to the dissolution of the Union of Soviet Socialist Republics that are different from the former official rates. Such rates are not strictly comparable with the IMF rates used for other countries.

26. The Committee was informed by IMF that the IMF rates for the States of the former Union of Soviet Socialist Republics for years prior to dissolution were the same for all of them and served research and quota calculation purposes only. The Committee was further informed that IMF did not intend to develop these rates further and would not publish them in the IMF International Financial Statistics, the source of the exchange rates used by the Committee in its work, as they do not meet IMF's statistical standards.

C. Discussion

27. The written and oral representations and related information described above enabled the Committee to understand better the complex political, legal, economic and technical issues underlying the concerns of the 22 Member States in question about the level of the assessment rates of the former consolidated States, about the manner in which those rates were distributed and about the perceived discrepancies between their individual rates of assessment and their current capacity to pay. The Committee also examined the representations of these States with regard to some of the components of the scale methodology, in particular the length of the statistical base period, the exchange rates and the application of the scheme of limits.

28. The Committee sympathized with many of the concerns expressed. However, it did not feel competent in terms of its mandate to deal with the political and legal issues raised. After lengthy discussion of the individual

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3/ For the calculation of the IMF blended rates, two rates were used: the official exchange rate which was used to convert that part of gross domestic product (GDP) of the former Union of Soviet Socialist Republics represented by production of the extractive industries - 25 per cent, and the average of the cross-commercial rates of the Council for Mutual Economic Assistance area for the remaining 75 per cent of GDP.

representations, the Committee concluded that a determination of assessment rates for the 22 Member States that better reflect their current capacity to pay could only be achieved in the context of a new scale of assessments. Notwithstanding the provisions of rule 160 of the rules of procedure of the General Assembly, the Committee noted that it did not have a specific mandate from the General Assembly to do so this year.

29. The only other way of addressing the representations would be to reduce individual rates of assessment through mitigation. However, providing relief through mitigation posed serious problems. Mitigation would not address positions of principle held by several of the 22 Member States. Furthermore, mitigation is a tool for fine-tuning a new scale and is subject to a set of guidelines. The willingness to make points available for that purpose generally is limited to the overall context of formulating a new scale. Committee members were also concerned about creating new distortions through ad hoc adjustments. The Committee concluded that the most balanced result for the largest number of Member States would not be achieved through preferential treatment of the 22 Member States but rather through modification of the scale methodology for the preparation of the next scale of assessments.

30. Some members expressed the view that the 22 Member States, or at least a majority of them, should be assessed in the next scale as if they were new Member States. Other members cast doubt on this approach in view of the legal, political and financial problems it raises as such approach entails negative impact on the rates of assessment of other Member States, particularly developing countries.

IV. SCALE METHODOLOGY

31. Guided by the General Assembly mandate contained in resolution 46/221 B, the Committee carefully reviewed all components of the current scale methodology in preparation for the calculation of the next scale of assessments. It also considered the possibility of preparing the next scale on the basis of a new approach. In doing so, the Committee also was mindful of the need to address in a technical and practical manner the special problems of the 22 Member States.

A. Current methodology

32. For the review of the current scale methodology, its components were divided into three areas: income concepts; conversion of national income to United States dollars; and other elements, that is, statistical base period, low per capita income allowance and scheme of limits. The Committee followed this approach in order to draw a clearer distinction than before between those components based on mainstream technical concepts and those largely based on non-technical considerations that are considered important in the United Nations context. In view of the provisions contained in paragraphs 3 and 5 of General Assembly resolution 46/221 B, the Committee did not discuss debt adjustment, ceiling, floor and the provision for the least developed countries.

33. Owing to time constraints and the fact that the necessary data were not available, the Committee was not in a position to deal with the mandate contained in paragraph 7 (c) of resolution 46/221 B but decided to continue its work in this area.

1. Income concepts

34. National income, defined as a country's GDP plus net factor income from the rest of the world and minus consumption of fixed capital, has been the cornerstone of the scale methodology since 1945. Its ability to reflect the capacity to pay of Member States has been challenged equally long. The Committee recalled its work over the years to define adjustments for GDP that would better reflect the capacity to pay. Extensive efforts in the early 1980s to identify and incorporate into the methodology social and economic indicators were abandoned after several years owing to insurmountable technical and other problems encountered in the process of identifying suitable indicators, establishing acceptable standards for specific indicators, generating the necessary statistics and defining appropriate GDP adjustment factors. Cost-benefit concerns added to the difficulties.

35. Since the late 1980s, the Committee has concentrated its efforts in this area on the examination of alternative income concepts. In the preparation of the last two scales, it has employed an alternative income concept by adjusting downward the national incomes of countries with annual per capita national incomes below $6,000 4/ and burdened by large amounts of external debt. The conceptual problem inherent in this adjustment is that the deduction of debt from national income does not result in an income concept defined in international standards.

4/ For the debt adjustments in the last two scales, World Bank debt stock data were used. The World Bank publishes such data for countries with per capita national income below $6,000.

36. Other alternative income concepts considered by the Committee over the years include monetary income, disposable income, income adjusted for changes in national wealth and sustainable income.

37. Monetary income is defined as national income minus imputed income of subsistence production in agriculture and other activities. Income measurement based on this concept would benefit low income countries with large subsistence economies. However, the concept is not well developed, is not included in international statistical standards and is difficult to quantify.

38. Disposable income is defined as national income plus current transfers from abroad minus transfers paid to other countries, which include mainly transfers of revenues of resident migrant workers from their host country to their home country (i.e., country of citizenship), as well as some of the government expenditures made to maintain large numbers of refugees who are temporarily residing in the country. While conceptually sound, included in the international guidelines on SNA and having the same data availability as national income, the concept is little used internationally. It would reflect better the assessable income of countries with large numbers of non-resident migrant workers employed in the country or resident workers employed abroad as well as countries with large numbers of refugees staying in the country.

39. Income adjusted for changes in national wealth is defined as national income minus the interest cost of investments needed to replace capital assets damaged or lost as a result of natural or man-made disasters. The concept has not been well developed nor made operational; it is not included in international statistical standards and statistics are not readily available. The concept would have impact only for countries that have suffered large capital losses as a result of the effects of natural or man-made disasters.

40. Sustainable income is defined as national income minus expenditures required to sustain such income into the future. The concept is not elaborated operationally; it is not available in international statistical standards, and the availability of statistics would depend on how it is elaborated conceptually. If further elaborated, the concept could address the need expressed by some Member States for an adjustment of national income to compensate for deficiencies in a country's social and economic development (e.g., lack of health or education facilities, housing, transportation systems).

Discussion

41. The discussion of alternative income concepts revealed a wide range of diverging views among Committee members. From a technical point of view, the Committee still considers the national income concept to be more sound than other income concepts for the purposes of the scale of assessments notwithstanding the use of debt-adjusted income in past or future scales. The members agreed, however, that the alternative income concepts discussed above should be kept under consideration and their possible use reviewed periodically.

2. Conversion rates

42. The starting point for the calculation of the scale of assessments is a percentage distribution of national incomes expressed in United States dollars. Therefore, the size of a country's national income in relation to that of all other countries may be correctly measured or under- or overstated depending on whether or not the conversion rate used is determined by market forces, is used for the majority of that country's economic and financial transactions, and reflects well relative price changes over time.

43. Precipitated by the concerns expressed in the representations, the discussion of United Nations operational rates in the Committee, the recent IMF study on purchasing power parities and as part of its ongoing work, the Committee once again reviewed in detail the advantages and disadvantages of different alternative conversion rates, namely market exchange rate (MER), price-adjusted rate of exchange (PARE), purchasing power parity (PPP) and the World Atlas rate (WA).

44. Market exchange rates are used for transactions in goods and services traded internationally and in other payments and receipts between countries. They reflect relative prices of goods and services between countries and also other international transactions, such as foreign investments and loans, payments and receipts of investment income and transfer of workers' remittances, current and capital transfers, as well as by interest rates and expectations of financial markets. The use of MERs for calculating the scale has the advantage of being the same type of rate that is used for the calculation of the payment of assessed contributions. For countries with convertible currencies, MERs are generally adequate conversion rates. They may be less suitable, inter alia, for countries whose currencies are not convertible. The Committee has used the MERs included by IMF in its International Financial Statistics. Data are available for all countries except non-IMF members. All MERs published by IMF satisfy standards of international comparability.

45. Price-adjusted rates of exchange were developed by the Statistical Division in response to distortions in United States dollar values of the national incomes of countries with fixed, controlled exchange rates and/or rates that exist under circumstances of high inflation. PAREs are defined as exchange rates for base periods that are adjusted for earlier or later years with the help of price indices reflecting inflation. During the base period, the MER and the PARE are identical. Subsequently, PARE and MER deviate when exchange rates and domestic prices develop differently. PAREs smooth out the effects of high rates of inflation and volatile movements of exchange rates over time. They provide stability over time in per capita income time series. Illustrative calculations have shown that their application does not drastically change the distribution of national incomes among Member States as long as the PARE rates are based on exchange rates which prevail during the base period.

46. Except for questions that remain about the suitability of the base period used, PAREs are conceptually sufficiently well developed for the purposes of the scale of assessments. A long base period might help in assuring its suitability. An advantage of using PARE is the decreased fluctuation of national and per capita income over time and the opportunity to work with a shorter statistical base period. Although they are not included in international statistical standards, the necessary statistics are readily available at the Statistical Division. It was noted, however, that PARE can only serve assessment purposes and not the purpose of actual payments.

47. A purchasing power parity for a country is defined as the number of units of a country's currency required to buy the same amount of goods and services in the domestic market as one dollar would buy in the United States. Cross-country comparisons of GDP based on PPP conversions reflect differences in quantities of goods and services and are free of price-level differentials. In other words, PPPs focus on what goods and services a country's GDP will buy compared with the purchasing power of other countries' GDP rather than on valuing each country's output in goods and services in United States dollars using international exchange rates. Thus, the weakening or strengthening of national currencies in relation to the United States dollar does not lead immediately to the shrinking or expansion of national economies in relation to that of the United States.

For the purposes of the scale, the use of PPPs could result in significant changes in the current distribution of national incomes based on MERs.

48. PPPs are conceptually well developed and are used by several international and regional organizations for analytical purposes and by some regional organizations for policy purposes. However, in the view of several members of the United Nations Statistical Commission, they have not yet been adequately developed to serve policy purposes at a global level. Also, PPPs are more relevant for international product than income comparisons such as those made for the scale. The concept rests on the assumption that the goods and services selected for comparison are actually comparable in the different countries. The necessary statistics are collected every five years for a limited number of countries. Extrapolations carried out by researchers have made it possible to increase considerably the universe of countries for which PPPs are available.

49. The WA rate is the average of the last annual MER and two PARE rates which are exchange rates of the last two years that are updated to the present year with the help of price indices. Over time, they are more or less comparable to MERs, whereas for individual years they tend to fluctuate somewhat less than MERs. WA is conceptually sound and is more relevant for international comparisons of income than PPPs. It is used currently by the World Bank (World Atlas) and UNDP (indicative planning figure). While not covered in international statistical standards, statistics are available annually for the countries covered in the World Atlas.

Discussion

50. In the discussion of the different conversion rates, Committee members tried to come to terms with their varying conceptual and data limitations, on the one hand, and the degree to which they provide accurate and stable income measures over time, on the other. There was fairly general agreement that the problems interpreting the data, of data availability and the cost of data generation at this point outweighed the intriguing conceptual characteristics of PPPs such as greater stability in income distributions among countries which would allow shortening of the statistical base period. Concern also was expressed about the concept's appropriateness for international income comparison and the initial turbulent impact its use would have on the distribution of national incomes for scale purposes. Those who questioned the use of PPPs for the scale stressed that PPPs are currently applied only for analytical, research and limited policy purposes. Even IMF continues to publish and use MERs.

51. With WAs not being significantly different from MERs over time and in view of the latter's more universal coverage, the question of the most appropriate conversion rate is reduced to a choice between MERs and PARE. For application in the immediate future, the Committee believes that it would be most appropriate to continue using MERs despite the temporary problems connected with the countries whose economies are in transition from a centrally planned to a market economy and the periodic problems with exchange rates that are fixed or controlled or exist under circumstances of high inflation. The Committee arrived at this conclusion in recognition of the guidelines set out in paragraph 3 (b) of resolution 46/221 B. It did so also in view of the need for further study and refinement of mechanisms that could be employed to adjust for any incompatibility between PAREs and exchange rates in the base period and between PARE and exchange rate movements over time. Meanwhile, PARE could be used to correct exchange rate distortions for selected countries as had been done in the past.

3. Other elements

a. Statistical base period

52. The Committee recalled the reasons for changing the length of the statistical base period which had been considered at various times in the past. The length of the statistical base period in the current scale methodology is the strongest guarantor of stability over time averaging out national income fluctuations. However, at its present length, it is indicative of past rather than present capacity to pay of Member States.

53. In its discussion on this element, Committee members recalled the General Assembly's disposition to retain the 10-year statistical base period as reflected in paragraph 3 (a) of resolution 46/221 B. They also drew attention to the perceived link between the statistical base period and the scheme of limits. Some argued that, in view of paragraphs 2 and 3 of resolution 46/221 B, concerning the phasing out of the scheme of limits over two three-year scale periods, it would be prudent to retain a long base period in order to avoid excessive fluctuations in the scale. Others pointed out that the economic problems currently faced by some Member States, including the 22 Member States, and the issue of appropriate exchange rates for the years prior to dissolution by the former consolidated States represented sound reasons for reducing the base period regardless of the phasing out of the scheme of limits. In view of these conflicting interests, a gradual reduction in the length of the scale period was suggested. In this connection, the Committee considered that a statistical base period of nine years was technically superior to the current 10 years. 5/

b. Low per capita income allowance

54. The adjustment of national income on the basis of low per capita income provides relief to many developing countries, especially those with very large populations. The parameters for this adjustment mechanism have been adjusted upward many times by the General Assembly. Most recently, as indicated in paragraphs 2 and 3 (d) of resolution 46/221 B, the General Assembly considered in principle that the low per capita income allowance should be an integral and automatic adjustment mechanism and requested commentary and analysis on a per capita income limit of the average world per capita income and a gradient of 100 per cent. Some members noted that any automatic adjustment of the per capita income limit should be based on a 10-year average world per capita income, independent of the length of the statistical base period used in the scale of assessments. Other members observed that the problem implicit in footnote 5 applied here. The view was also expressed that the statistical base period and the period used for the calculation of the average world per capita income should coincide.

55. The opinion of Committee members remained divided on the appropriateness of a 100 per cent gradient. The gradient defines the proportion of the percentage difference between a country's per capita national income and the per capita

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5/ In the case of three-year scales and 10-year base periods, every third year is included in four base periods while the other years only in three base periods. Consequently, every third year receives more weight in the calculation of successive scales than the years in between. Any base period which is a multiple of the three years would eliminate such distortions.

income limit by which a country's national income is reduced to its assessable income. Some consider it an appropriate response to easing the burden of developing countries which are faced with negative resource transfers, external debt and widespread poverty. Others observed that the use of a 100 per cent gradient creates additional distortions in the reflection of the capacity to pay of Member States. In the view of the latter members, any increase in the existing percentage gradient would benefit mainly a very limited number of developing countries with large populations and large economies and a few large middle income countries without any appreciable benefits to the great majority of developing countries that have small economies. This is especially so as there are 45 developing countries which are classified as least developed countries and do not benefit from the low per capita income allowance. They noted that the gradient increase failed to take care adequately of the concerns of the 22 Member States. They also were of the opinion that there is no technical justification for selecting one percentage gradient rather than another. Others felt that paragraph 3 (d) of resolution 46/221 B should be strictly adhered to.

c. Scheme of limits

56. The Committee was informed that, from a technical point of view, a situation could be reached soon in which a 100 per cent scale no longer would be possible without changing the scheme's present parameters. However, suitably constructed, a scheme could still be useful for transition from the present methodology to one with modified components or a radically different methodology. In annexes I to III of its report to the General Assembly at its forty-seventh session, 1/ the Committee provided illustrative tables demonstrating the effects of three different methods for phasing out the scheme of limits.

57. As on previous occasions, some Committee members commented on the perceived distorting effect of the scheme of limits. However, other members pointed out that all adjustments made to national income create distortions compounded further by the mitigation process. As indicated in paragraph 53 above, the Committee was aware of the General Assembly's intention to phase out the scheme of limits. Some members considered that the General Assembly's intention has assumed increased significance in the light of article 17 of the Charter and rule 160 of the rules of procedure of the General Assembly and the desire of the 22 Member States to be assessed as quickly as possible at a level which corresponds to their capacity to pay. Some expressed the view that the adverse effects of the scheme of limits are almost entirely limited to countries in Eastern Europe and the former Union of Soviet Socialist Republics, while some developed countries are the principal beneficiaries.

58. At the same time, some members noted that the partial or complete elimination of the scheme of limits would result in significant changes in the assessment rates of some Member States. This circumstance was of great concern to some members of the Committee as developing countries would be affected as well. Others were of the opinion that, as the economies of some developing countries had grown significantly over the past few years, they could not continue to be protected from increased rates of assessment without creating inequity for other countries. Some other members expressed concern that the phasing out of the scheme of limits and a shortening of the base period might, in the not-too-distant future, adversely affect the interests of those developing countries whose economies would grow rapidly, including some of the 22 Member States whose economies are in transition. At the same time, countries members of the Organization for Economic Cooperation and Development (OECD) with declining economies would benefit.

59. In this connection, the Committee also was aware of the General Assembly's request to the Committee to examine ways and means to minimize, to the extent possible, the allocation of additional points to developing countries that were benefiting from application of the scheme of limits, in the first six years of the post-transition period. Some members expressed the view that this could only be achieved by prohibiting the allocation of such additional points to this group of countries.

B. Adjustment of the methodology

60. The Committee engaged in lengthy discussions on the most appropriate manner in which to modify the existing methodology so as to be responsive both to the mandates contained in General Assembly resolution 46/221 B and the need to align the assessment rates of the 22 Member States more closely with their capacity to pay. It was generally felt that, while the Committee on Contributions had always striven to combine improvements in the methodology with maximum stability in the scale of assessments, that goal could be harder to achieve in future because of the changes in the world and in the United Nations. Views on possible solutions diverged widely ranging from the approach envisaged in resolution 46/221 B to a scale of assessments based on the distribution of national income in United States dollars with provision only for the least developed countries and countries whose national incomes represent less than 0.01 per cent of world income. As indicated below, the Committee decided to present several alternatives accompanied by illustrative tables that show in detail the effects of the different approaches on individual rates of assessment and the scale as a whole.

1. General Assembly resolution 46/221 B

61. The Committee took as its point of departure General Assembly resolution 46/221 B. In the resolution, the Assembly refers to a 10-year statistical base period, uniform exchange rates, debt-adjusted income, a low per capita income allowance formula with a per capita income limit of the average world per capita income and a gradient of 100 per cent, a floor rate of 0.01 per cent and a ceiling rate of 25 per cent, a method for phasing out the scheme of limits over two scale periods that would also include provisions to avoid, to the extent possible, the allocation of additional points as a result thereof to developing countries, and maintaining the rates of the least developed countries at 0.01 per cent.

62. Some Committee members were of the view that the General Assembly, in paragraph 3 (b) (iii) of its resolution 46/221 B required the use of operational rates for the 22 Member States for the period prior to their admission to IMF and that the existing scheme of limits should be used for the next two scale periods without any modification before it is eliminated altogether. An illustrative scale using a 1982-1991 base period and based on these criteria showing their step-by-step impact on the national income of Member States is contained in annex I below. Some other members questioned whether annex I conformed with resolution 46/221 B with regard to the phasing out of the scheme of limits and the provision to avoid, to the extent possible, the allocation of additional points as a result thereof to developing countries.

63. Other members were, however, of the view that, in light of paragraph 3 (b) of General Assembly resolution 46/221 B, IMF exchange rates should be used for the 22 Member States for all years of the statistical base period 1982-1991. In their opinion, in response to paragraphs 2 (a) and 3 (f) of that resolution, there were two possible methods for phasing out the scheme of limits. One

method is that shown in columns 2 to 5 of annex II A of the Committee's report to the General Assembly at its forty-seventh session. 1/ This method applies the existing scheme of limits three times during the three-year scale period, resulting in a different scale each year. The second method would involve the broadening of the scheme's parameters by 70 per cent and applying it once during the scale period. It is comparable to column 3 of annex III A of the aforementioned report. An illustrative scale using a 1982-1991 base period and based on these criteria showing their step-by-step impact on the national income of Member States is contained in annex II to the present report. Some other members felt that annex II does not conform with resolution 46/221 B, in which IMF rates are to be used for IMF members and the scheme of limits is to be phased out avoiding allocation of points to developing countries.

2. Change in the statistical base period

64. In response to the discussion in paragraphs 52 and 53 above, some Committee members suggested the variation of the statistical base period as an alternative. Annex III below demonstrates the impact of a three-year base period. Those in favour of this alternative believe that it reflects current economic realities better than a 10-year base period and the use of a three-year base period would resolve the issue of data available and exchange rates for the States of the former Union of Soviet Socialist Republics. Others, however, believed that a 10-year base period would even out the fluctuation in individual rates of assessment resulting from abrupt or short-lived economic changes. Based on the technical consideration contained in paragraph 53 above, a scale based on a nine-year base period is demonstrated in annex IV below.

3. Broadening of the parameters for the scheme of limits

65. Annex IV below shows the results of a combined application of two methods for phasing out the scheme of limits as contained in annexes II and III of the Committee's report to the General Assembly at its forty-seventh session, 1/ aiming at the phasing out of the scheme of limits. It is based on a nine-year statistical base period.

4. The "clean slate" approach

66. Some Committee members were not satisfied with any of the above alternatives and felt that none of them went far enough in achieving a reasonable reflection of the capacity to pay of Member States and all contained serious distortions of it. In their opinion, the present methodology was cumbersome and complicated. It suffered from several distortions in the capacity to pay resulting from the application of the various adjustments. These members argued that the present methodology was beyond modification through the adjustment of one, several or even all its components. They felt that the methodology should be completely revamped. In other words, the United Nations should start with a "clean slate". They advocated a methodology that would be simple, transparent and based on reliable, verifiable and comparable data. Under this approach, it was proposed that a country's rate of assessment be based only on its total national income as compared to the total world income. There would be a floor rate of 0.01 per cent, and the least developed countries would be assessed at that rate. A scale calculated on that basis would be free of distortions and would reflect the economic situation of Member States. Annex V below shows illustrative machine scales of this type for a statistical base period of one, three and 10 years. Short base periods in this context would have the added advantage of reflecting the capacity to pay of

Member States as close as possible to the time of paying the assessed contributions.

67. Other members did not share this view. They believed that its adoption would benefit primarily developed countries and cause abrupt negative change in the assessment rates of many developing countries. While recognizing the need for improving the methodology, including the possibility of changing some of its elements, these members expressed the view that the possibility of radical change had to be considered with great care owing to its possible negative impact on developing countries.

5. Modification of the parameters of the low per capita income allowance formula and special adjustment for the permanent members of the Security Council

68. Along the line of thought, expressed in paragraph 66 above, of the need to revamp the methodology, an alternative was put forward that would combine changes in existing components of the present methodology and the introduction of the following two new elements:

(a) An additional 200 points for each of the permanent members of the Security Council (in which case the scheme could be substantially reduced);

(b) The use of three different gradients according to the size of economies by the level of per capita national income and the size of populations.

Per capita national income (United States dollars)	Population		
	Less than 50 million	50-300 million	Greater than 300 million
	(Percentage)		
Up to 1 000	100	85	50
1 001-2 000	85	85	50
2 001-2 810	50	50	50

The proponents of this alternative argued that use of multiple gradients was necessary in order to reduce the additional distortions arising out of higher gradient.

69. Some members expressed the view that the intention of introducing a concept based on population size would not help to define the capacity to pay of Member States and would introduce a flawed and arbitrary element into the methodology. Those members also expressed doubts on its relevance to capacity to pay.

70. In response to this view, it was pointed out that the per capita national income allowance itself is based on the concept of population, and the size of population is the single most important factor of the changes in the rates of assessment of some developing countries with large populations. The use of multiple gradients was intended to solve some of the problems referred to in paragraph 55 above.

71. In discussing this alternative, it was recalled that the combined assessments of the permanent members of the Security Council had decreased substantially from 71.09 per cent in 1946 to only 43.5 per cent in 1993. A view was expressed that the contributions of the permanent members of the Security Council should be commensurate with their special privileges. A table was produced on the basis of the components as suggested.

72. Some members strongly believed that the alternative for imposing an added 200 points for each of the permanent members of the Security Council involved political issues which are beyond the mandate of the Committee on Contributions as defined in rule 160 of the rules of procedure of the General Assembly. They noted that this proposal would result in a serious further distortion of capacity to pay.

V. ASSESSMENT OF NEW MEMBER STATES

73. According to rule 160 of the rules of procedure of the General Assembly, the Committee is called upon to advise the Assembly on assessments to be fixed for new Members. Regulation 5.8 of the Financial Regulations of the United Nations provides that "new Members shall be required to make a contribution for the year in which they become Members and to provide their proportion of the total advances to the Working Capital Fund at rates to be determined by the General Assembly".

74. By its decision 47/456, the General Assembly allocated one twelfth of a new Member State's rate of assessment per full calendar month of membership as the basis of assessment for the year of admission.

75. The Committee recommends that for 1993, the contributions of the new Member should be applied on the same basis of assessment as for other Member States, except that in the case of appropriations or apportionments approved by the General Assembly for the financing of the United Nations peace-keeping operations, the contributions of the new Member should be calculated in proportion to the calendar year.

76. The advances of new Member States to the Working Capital Fund under regulation 5.8 of the Financial Regulations of the United Nations shall be calculated by the application of the rates of assessment in effect during their first full year of membership to the authorized level of the Fund.

A. Czech Republic and Slovak Republic

77. The Czech Republic and the Slovak Republic were admitted to membership in the Organization on 19 January 1993 under General Assembly resolutions 47/221 and 47/222, respectively.

78. A view was expressed that the two States should be assessed as new Member States.

79. In the interest of consistency, recognizing the inherent limitations and appreciating the differences in the attending circumstances, the Committee recommends that the General Assembly follow the same approach used in dividing up the rates of the former Union of Soviet Socialist Republics and the former Yugoslavia last year for dividing the 1992-1994 assessment rate approved for the former Czechoslovakia of 0.55 per cent between the two States.

80. On the basis of national income and population data provided by the two Republics, their rates of assessment for 1994 should be:

Czech Republic	0.42 per cent
Slovak Republic	0.13 per cent

81. On 31 December 1992, the former Czechoslovakia ceased to exist. Consequently, the 1993 scale of assessments was rebased on a total minus the 0.55 per cent for the former State resulting in actual assessments for all Member States in 1993 being proportionately higher than those in the approved scale of assessments. In view of this circumstance, the assessments of the two Republics for 1993 should be credited to Member States.

82. Due to the special manner in which Member States in 1993 paid for the assessments which could neither be levied on the former Czechoslovakia nor the

two new Republics, some Committee members were of the opinion that the full amount of the 1993 assessments paid by Member States against the 0.55 per cent of the former Czechoslovakia should be recovered from the Czech Republic and the Slovak Republic for 1993 as they declared themselves to be the successor States of the former Czechoslovakia, in accordance with their respective declarations of independence (see A/47/848, annex and the letter dated 10 December 1992 from the Permanent Representative of Czechoslovakia addressed to the Secretary-General informing him of the dissolution of the Czech and Slovak Federal Republic and that the Czech Republic and the Slovak Republic are the successor States). In the event that the General Assembly decides otherwise, those members suggest that the assessment of developing countries should not be increased owing to the deficit that would arise in the overall scale of assessments. However, some other members pointed out that full recovery of the amounts in question would be inconsistent with the recent allocations approved by the General Assembly of one twelfth of a new Member State's rate of assessment per full month of membership as the basis of assessment for the year of admission. The Committee was unable to resolve this matter.

83. The advance of the former Czechoslovakia to the Working Capital Fund should be transferred to the two new Republics in accordance with their recommended rates of assessment.

B. The former Yugoslav Republic of Macedonia

84. The former Yugoslav Republic of Macedonia was admitted to membership in the Organization on 8 April 1993 under General Assembly resolution 47/225.

85. Again following precedence and on the basis of national income and population data available in the United Nations Statistical Division, the Committee recommends that the rate of the former Yugoslav Republic of Macedonia should be 0.02 per cent for 1994. It also recommends that this rate should be deducted from that of Yugoslavia of 0.16 per cent, which was approved by the General Assembly in its decision 47/456.

86. The Committee recommends that for 1993, the former Yugoslav Republic of Macedonia should pay eight twelfths of 0.02 per cent, and its actual assessments should be deducted from that of Yugoslavia for that year.

87. The advance of the former Yugoslav Republic of Macedonia to the Working Capital Fund should be transferred from that of Yugoslavia.

C. Eritrea

88. Eritrea was admitted to membership in the Organization on 28 May 1993 under General Assembly resolution 47/230. National income and related data are not available for the new Member State. However, given that it was part of Ethiopia, a country designated as least developed and assessed at the floor rate 0.01 per cent, the Committee recommends that Eritrea be assessed at a rate of 0.01 per cent for 1994 and at seven twelfths of that rate for 1993. Its actual assessments should be taken into account as miscellaneous income under regulation 5.2 (c) of the Financial Regulations and Rules of the United Nations. Eritrea's advance to the Working Capital Fund shall be added to the Fund pending the incorporation of its rate of assessment in a 100.00 per cent scale.

D. Monaco

89. The Principality of Monaco was admitted to membership in the Organization on 28 May 1993 under General Assembly resolution 47/231. The Committee recommends that for 1994, its rate of assessment should be 0.01 per cent as adopted by the General Assembly under its resolution 46/221 A, for the State when it still had non-Member status. It also recommends that for 1993, Monaco should be assessed at seven twelfths of that rate, and its actual assessments should be taken into account as miscellaneous income under regulation 5.2 (c) of the Financial Regulations and Rules of the United Nations. Monaco's advance to the Working Capital Fund should be added to the Fund pending the incorporation of its rate of assessment in a 100.00 per cent scale.

VI. OTHER MATTERS CONSIDERED BY THE COMMITTEE

A. Cambodia

90. The Committee had before it a letter dated 26 March 1993 from the President of the General Assembly concerning the request, under Article 19 of the Charter of the United Nations, by the President of the Supreme National Council of Cambodia, Prince Norodom Sihanouk, on the subject of his country's arrears. In a letter to the Special Representative of the Secretary-General in Cambodia, the four Cambodian Parties in the Supreme National Council had stated their current inability to pay their country's arrears which exceed the amount of the contributions due from it for the preceding two full years.

91. In his letter, Prince Sihanouk refers to the terms of the Paris agreements on a comprehensive political settlement of the Cambodian conflict (A/46/608-S/23177, annex), under which the Supreme National Council is the "unique legitimate body and source of authority in which, throughout the transitional period, the sovereign, independence and unity of Cambodia are enshrined" and which "represent Cambodia externally and occupy the seat of Cambodia at the United Nations ...". He points out that the Supreme National Council is not a national government and therefore does not have the authority to raise taxes or generate income in any other manner. Furthermore, the Paris agreements stipulated that during the transitional period, the Supreme National Council would delegate to the United Nations Transitional Authority in Cambodia (UNTAC) "all powers necessary" for the implementation of the agreements.

92. As a result of these circumstances, the Supreme National Council is not in a position to meet its financial obligations to the United Nations. The Supreme National Council considers that, for the purposes of Article 19 of the Charter, this situation constitutes "conditions beyond the control" of Cambodia and therefore requests the General Assembly to permit Cambodia to continue to exercise its right to vote in the General Assembly.

93. The Committee considered the request carefully and concluded that Cambodia's special status would warrant a positive response to the Supreme National Council's request. It noted that it had no technical basis for judging Cambodia's current capacity to pay as recent economic indicators are not available, but rather had arrived at its conclusion on the basis of its understanding of Cambodia's special circumstances. Committee members also viewed a positive response to the Supreme National Council's request as a temporary relief measure to be granted in the expectation that Cambodia's new Government would make the necessary payments to the United Nations without delay.

B. Yugoslavia

94. The Committee had before it a letter from the Deputy Prime Minister and Minister of Foreign Affairs of the Federal Republic of Yugoslavia to the Secretary-General dated 11 June 1993. In the letter, reference is made to an earlier letter from the Deputy Prime Minister and Minister of Foreign Affairs to the Secretary-General dated 13 March 1993 and a note from the Secretary-General on Yugoslavia's outstanding contributions as at 14 May 1993.

95. Stressing Yugoslavia's reduced capacity to pay as a result of the ongoing crisis and war, the refugee problem and the lack of foreign currency reserves, the Government in the letter requests the reduction of Yugoslavia's rate of assessment to an appropriate level following the admission to the United Nations

of the former Yugoslav Republic of Macedonia, the separation of the obligations to the United Nations of the former Socialist Federal Republic of Yugoslavia from those of the Federal Republic of Yugoslavia which was established on 27 April 1992, and to record as the joint obligation of the Federal Republic of Yugoslavia and the former Socialist Federal Republic of Yugoslavia the amounts which remain payable to the United Nations by the Socialist Federal Republic of Yugoslavia.

96. With regard to the first request, the Committee refers to paragraph 86 above, which responds to the request. The Committee decided to defer action on the other two requests until such time as the related pending succession issues have been resolved.

C. Collection of contributions

97. The Committee took note of the report of the Secretary-General which indicated that, at the conclusion of the current session, the following 16 Members were in arrears in the payment of their assessed contributions to the expenses of the United Nations under the terms of Article 19 of the Charter: Burkina Faso, Cambodia, Central African Republic, Chad, Comoros, Dominican Republic, Equatorial Guinea, Gambia, Guinea-Bissau, Liberia, Mali, Niger, Sao Tome and Principe, Sierra Leone, Somalia and South Africa. In this regard, the Committee reaffirmed its previous decision to authorize its Chairman to issue an addendum to the present report, if necessary.

D. Payment of contributions in currencies other than United States dollars

98. Under the provisions of paragraph 2 (e) of its resolution 46/221 A, the General Assembly empowered the Secretary-General to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 1992, 1993 and 1994 in currencies other than United States dollars.

99. The Committee took note of a report of the Secretary-General which stated that eight Member States availed themselves of the opportunity of paying the equivalent of $5.2 million in seven non-United States dollar currencies acceptable to the Organization in 1992.

E. Date of next session

100. The Committee decided to hold its fifty-fourth session in New York from 20 June to 15 July 1994.

ANNEX I

Illustrative machine scale based on General Assembly resolution 46/221 B

Member State	ADOPTED SCALE (1992–1994) Base period 1980–89, income adjusted for debt stock, low per capita income $2600/65%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1982–1991 AVERAGE					
			INCOME ADJUSTED FOR :				
			DEBT ADJUSTED INCOME (debt flows):				
				LOW PER CAPITA INCOME $2810** / 100%			
					FLOOR=0.01%; CEILING=25%		
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, LDCs=0.01%, existing scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Afghanistan	0.01	0.04	0.04	0.01	0.01	0.01	0.01
Albania	0.01	0.02	0.02	0.00	0.01	0.01	0.01
Algeria	0.16	0.30	0.28	0.17	0.17	0.17	0.17
Angola	0.01	0.03	0.03	0.01	0.01	0.01	0.01
Antigua and Barbuda	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Argentina	0.57	0.56	0.55	0.49	0.49	0.50	0.51
Armenia a/	0.13	0.05	0.06	0.05	0.05	0.05	0.11
Australia	1.51	1.23	1.24	1.38	1.37	1.49	1.52
Austria	0.75	0.64	0.65	0.72	0.72	0.78	0.80
Azerbaijan a/	0.22	0.12	0.12	0.10	0.10	0.10	0.20
Bahamas	0.02	0.01	0.01	0.02	0.02	0.02	0.02
Bahrain	0.03	0.02	0.02	0.02	0.02	0.02	0.02
Bangladesh	0.01	0.12	0.12	0.01	0.01	0.01	0.01
Barbados	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Belarus a/	0.48	0.26	0.26	0.29	0.29	0.31	0.43
Belgium	1.06	0.80	0.80	0.89	0.89	0.97	0.99
Belize	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Benin	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Bhutan	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Bolivia	0.01	0.04	0.04	0.01	0.01	0.01	0.01

		STATISTICAL BASE PERIOD 1982–1991 AVERAGE					
			INCOME ADJUSTED FOR :				
			DEBT ADJUSTED INCOME (debt flows):				
				LOW PER CAPITA INCOME $2810** / 100%			
					FLOOR=0.01%; CEILING=25%		
Member State	ADOPTED SCALE (1992–1994) Base period 1980–89, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, LDCs=0.01%, existing scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Bosnia and Herzegovina	0.04	0.06	0.06	0.04	0.04	0.04	0.04
Botswana	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Brazil	1.59	2.12	2.01	1.46	1.45	1.49	1.52
Brunei Darussalam	0.03	0.02	0.02	0.02	0.02	0.03	0.03
Bulgaria	0.13	0.15	0.13	0.10	0.10	0.10	0.11
Burkina Faso	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Burundi	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Cambodia	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Cameroon	0.01	0.07	0.07	0.02	0.02	0.02	0.02
Canada	3.11	2.56	2.57	2.87	2.85	3.10	3.16
Cape Verde	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Central African Republic	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Chad	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Chile	0.08	0.13	0.11	0.05	0.05	0.05	0.07
China	0.77	2.73	2.73	0.35	0.35	0.36	0.69
Colombia	0.13	0.24	0.23	0.09	0.09	0.09	0.11
Comoros	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Congo	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Costa Rica	0.01	0.03	0.02	0.01	0.01	0.01	0.01
Cote d'Ivoire	0.02	0.05	0.05	0.01	0.01	0.01	0.01

Member State	ADOPTED SCALE (1992–1994) Base period 1980–89, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1982–1991 AVERAGE					
			INCOME ADJUSTED FOR :				
			DEBT ADJUSTED INCOME (debt flows):				
				LOW PER CAPITA INCOME $2810** / 100%			
					FLOOR=0.01%; CEILING=25%		
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, LDCs=0.01%, existing scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Croatia	0.13	0.12	0.12	0.14	0.13	0.15	0.15
Cuba	0.09	0.12	0.12	0.07	0.07	0.08	0.08
Cyprus	0.02	0.02	0.02	0.03	0.02	0.03	0.03
Czech Republic	0.42*	0.19	0.19	0.17	0.17	0.18	0.37
Democratic People's Republic of Korea	0.05	0.12	0.12	0.04	0.04	0.04	0.04
Denmark	0.65	0.54	0.54	0.61	0.60	0.66	0.67
Djibouti	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Dominica	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Dominican Republic	0.02	0.04	0.04	0.01	0.01	0.01	0.01
Ecuador	0.03	0.07	0.06	0.02	0.02	0.02	0.02
Egypt	0.07	0.32	0.30	0.10	0.10	0.10	0.08
El Salvador	0.01	0.03	0.03	0.01	0.01	0.01	0.01
Equatorial Guinea	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Eritrea	0.01*	0.00	0.00	0.00	0.01	0.01	0.01
Estonia a/	0.07	0.04	0.04	0.05	0.05	0.05	0.06
Ethiopia	0.01	0.03	0.03	0.00	0.01	0.01	0.01
Fiji	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Finland	0.57	0.49	0.50	0.55	0.55	0.60	0.61
France	6.00	4.93	4.96	5.53	5.50	5.97	6.08
Gabon	0.02	0.02	0.02	0.02	0.02	0.02	0.02

Member State	ADOPTED SCALE (1992–1994) Base period 1980–89, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1982–1991 AVERAGE					
			INCOME ADJUSTED FOR :				
			DEBT ADJUSTED INCOME (debt flows):				
				LOW PER CAPITA INCOME $2810** / 100%			
					FLOOR=0.01%; CEILING=25%		
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, LDCs=0.01%, existing scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Gambia	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Georgia a/	0.21	0.11	0.11	0.11	0.11	0.11	0.19
Germany	8.93	7.01	7.06	7.88	7.83	8.49	8.65
Ghana	0.01	0.04	0.04	0.01	0.01	0.01	0.01
Greece	0.35	0.30	0.30	0.34	0.33	0.36	0.37
Grenada	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Guatemala	0.02	0.06	0.06	0.02	0.02	0.02	0.02
Guinea	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Guinea–Bissau	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Guyana	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Haiti	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Honduras	0.01	0.02	0.02	0.01	0.01	0.01	0.01
Hungary	0.18	0.16	0.15	0.10	0.10	0.11	0.16
Iceland	0.03	0.03	0.03	0.03	0.03	0.03	0.03
India	0.36	1.53	1.53	0.15	0.15	0.15	0.31
Indonesia	0.16	0.59	0.56	0.09	0.09	0.10	0.14
Iran (Islamic Republic of)	0.77	2.00	2.01	2.24	2.22	2.41	0.87
Iraq	0.13	0.34	0.35	0.39	0.38	0.42	0.15
Ireland	0.18	0.16	0.16	0.18	0.18	0.19	0.19
Israel	0.23	0.22	0.21	0.23	0.23	0.25	0.25

Member State	ADOPTED SCALE (1992–1994) Base period 1988–88, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1982–1991 AVERAGE					
			INCOME ADJUSTED FOR :				
			DEBT ADJUSTED INCOME (debt flows):				
				LOW PER CAPITA INCOME $2810** / 100%			
					FLOOR=0.01%; CEILING=25%		
		National income	Debt	Debt and low per. capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, LDCs=0.01%, existing scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Italy	4.29	4.28	4.30	4.80	4.77	5.18	4.59
Jamaica	0.01	0.02	0.01	0.00	0.01	0.01	0.01
Japan	12.45	13.03	13.11	14.63	14.54	15.78	13.07
Jordan	0.01	0.03	0.03	0.01	0.01	0.01	0.01
Kazakhstan a/	0.35	0.25	0.25	0.19	0.19	0.20	0.30
Kenya	0.01	0.05	0.04	0.00	0.01	0.01	0.01
Kuwait	0.25	0.19	0.19	0.21	0.21	0.22	0.22
Kyrgyzstan a/	0.06	0.05	0.05	0.03	0.03	0.03	0.05
Lao People's Democratic Republic	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Latvia a/	0.13	0.08	0.08	0.09	0.09	0.10	0.11
Lebanon	0.01	0.02	0.02	0.00	0.01	0.01	0.01
Lesotho	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Liberia	0.01	0.01	0.00	0.00	0.01	0.01	0.01
Libyan Arab Jamahiriya	0.24	0.20	0.20	0.23	0.23	0.25	0.26
Liechtenstein	0.01	0.00	0.00	0.01	0.01	0.01	0.01
Lithuania a/	0.15	0.09	0.09	0.10	0.10	0.10	0.13
Luxembourg	0.06	0.05	0.05	0.06	0.06	0.06	0.06
Madagascar	0.01	0.02	0.02	0.00	0.01	0.01	0.01
Malawi	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Malaysia	0.12	0.22	0.21	0.13	0.13	0.13	0.13

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1982–1991 AVERAGE					
			INCOME ADJUSTED FOR :				
			DEBT ADJUSTED INCOME (debt flows):				
				LOW PER CAPITA INCOME $2810** / 100%			
					FLOOR=0.01%; CEILING=25%		
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, LDCs=0.01%, existing scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Maldives	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Mali	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Malta	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Marshall Islands	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Mauritania	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Mauritius	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Mexico	0.88	1.10	1.05	0.70	0.70	0.72	0.78
Micronesia (Federated States of)	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Monaco	0.01*	0.00	0.00	0.00	0.01	0.01	0.01
Mongolia	0.01	0.02	0.02	0.01	0.01	0.01	0.01
Morocco	0.03	0.13	0.12	0.03	0.03	0.03	0.03
Mozambique	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Myanmar	0.01	0.08	0.08	0.01	0.01	0.01	0.01
Namibia	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Nepal	0.01	0.02	0.02	0.00	0.01	0.01	0.01
Netherlands	1.50	1.22	1.23	1.37	1.36	1.48	1.51
New Zealand	0.24	0.20	0.20	0.23	0.23	0.25	0.26
Nicaragua	0.01	0.02	0.02	0.00	0.01	0.01	0.01
Niger	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Nigeria	0.20	0.33	0.31	0.05	0.05	0.05	0.18

Member State	ADOPTED SCALE (1992–1994) Base period 1988–89, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1982–1991 AVERAGE					
			INCOME ADJUSTED FOR :				
			DEBT ADJUSTED INCOME (debt flows):				
				LOW PER CAPITA INCOME $2810** / 100%			
					FLOOR=0.01%; CEILING=25%		
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, LDCs=0.01%, existing scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Norway	0.55	0.45	0.45	0.50	0.50	0.54	0.55
Oman	0.03	0.05	0.04	0.05	0.05	0.05	0.04
Pakistan	0.06	0.27	0.27	0.03	0.03	0.03	0.05
Panama	0.02	0.03	0.03	0.02	0.02	0.02	0.02
Papua New Guinea	0.01	0.02	0.02	0.00	0.01	0.01	0.01
Paraguay	0.02	0.03	0.03	0.01	0.01	0.01	0.01
Peru	0.06	0.21	0.20	0.10	0.10	0.10	0.07
Philippines	0.07	0.23	0.23	0.05	0.04	0.05	0.06
Poland	0.47	0.47	0.44	0.26	0.26	0.27	0.42
Portugal	0.20	0.23	0.23	0.26	0.26	0.28	0.22
Qatar	0.05	0.03	0.03	0.04	0.04	0.04	0.04
Republic of Korea	0.69	0.93	0.91	1.02	1.01	1.10	0.79
Republic of Moldova a/	0.15	0.08	0.08	0.07	0.07	0.07	0.13
Romania	0.17	0.29	0.28	0.18	0.17	0.18	0.18
Russian Federation a/	6.71	3.67	3.70	4.12	4.10	4.45	6.49
Rwanda	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Saint Kitts and Nevis	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Saint Lucia	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Saint Vincent and the Grenadines	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Samoa	0.01	0.00	0.00	0.00	0.01	0.01	0.01

Member State	ADOPTED SCALE (1992–1994) Base period 1980–89, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1982–1991 AVERAGE					
		National income	INCOME ADJUSTED FOR :				
			Debt	DEBT ADJUSTED INCOME (debt flows):			
				Debt and low per capita income	LOW PER CAPITA INCOME $2810** / 100% FLOOR=0.01%; CEILING=25%		
					Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, LDCs=0.01%, existing scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
San Marino	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Sao Tome and Principe	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Saudi Arabia	0.96	0.61	0.62	0.69	0.68	0.74	0.87
Senegal	0.01	0.02	0.02	0.00	0.01	0.01	0.01
Seychelles	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Sierra Leone	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Singapore	0.12	0.14	0.14	0.16	0.16	0.17	0.14
Slovak Republic	0.13*	0.08	0.08	0.06	0.06	0.06	0.11
Slovenia	0.09	0.08	0.08	0.09	0.09	0.09	0.09
Solomon Islands	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Somalia	0.01	0.01	0.01	0.00	0.01	0.01	0.01
South Africa	0.41	0.46	0.46	0.30	0.30	0.31	0.36
Spain	1.98	1.80	1.82	2.03	2.01	2.19	2.18
Sri Lanka	0.01	0.04	0.04	0.01	0.01	0.01	0.01
Sudan	0.01	0.07	0.07	0.01	0.01	0.01	0.01
Suriname	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Swaziland	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Sweden	1.11	0.92	0.93	1.04	1.03	1.12	1.14
Syrian Arab Republic	0.04	0.15	0.15	0.10	0.10	0.10	0.05
Tajikistan a/	0.05	0.05	0.05	0.02	0.02	0.02	0.04

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1982–1991 AVERAGE					
			INCOME ADJUSTED FOR :				
			DEBT ADJUSTED INCOME (debt flows):				
				LOW PER CAPITA INCOME $2810** / 100%			
					FLOOR=0.01%; CEILING=25%		
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, LDCs=0.01%, existing scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Thailand	0.11	0.36	0.35	0.12	0.12	0.12	0.12
The former Yugoslav Republic of Macedonia	0.02*	0.03	0.03	0.02	0.02	0.02	0.02
Togo	0.01	0.01	0.01	0.00	0.01	0.01	0.01
Trinidad and Tobago	0.05	0.04	0.03	0.04	0.04	0.04	0.04
Tunisia	0.03	0.06	0.06	0.02	0.02	0.02	0.02
Turkey	0.27	0.47	0.47	0.22	0.21	0.22	0.23
Turkmenistan a/	0.06	0.04	0.04	0.03	0.03	0.03	0.05
Uganda	0.01	0.03	0.02	0.00	0.01	0.01	0.01
Ukraine a/	1.87	0.99	0.99	0.97	0.96	0.99	1.71
United Arab Emirates	0.21	0.16	0.17	0.19	0.18	0.20	0.20
United Kingdom of Great Britain and Northern Ireland	5.02	4.12	4.14	4.62	4.60	4.99	5.08
United Republic of Tanzania	0.01	0.03	0.03	0.00	0.01	0.01	0.01
United States of America	25.00	27.25	27.42	30.60	30.41	25.00	25.00
Uruguay	0.04	0.05	0.05	0.04	0.04	0.04	0.04
Uzbekistan a/	0.26	0.21	0.22	0.12	0.12	0.13	0.22
Vanuatu	0.01	0.00	0.00	0.00	0.01	0.01	0.01
Venezuela	0.49	0.38	0.35	0.35	0.35	0.36	0.44
Viet Nam	0.01	0.05	0.05	0.00	0.01	0.01	0.01
Yemen	0.01	0.05	0.05	0.01	0.01	0.01	0.01
Yugoslavia	0.14*	0.18	0.18	0.16	0.16	0.16	0.16

Member State	ADOPTED SCALE (1992–1994) Base period 1980–89, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1982–1991 AVERAGE					
			INCOME ADJUSTED FOR :				
			DEBT ADJUSTED INCOME (debt flows):				
				LOW PER CAPITA INCOME $2810** / 100%			
					FLOOR=0.01%; CEILING=25%		
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, LDCs=0.01%, existing scheme of limits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Zaire	0.01	0.02	0.02	0.00	0.01	0.01	0.01
Zambia	0.01	0.02	0.02	0.00	0.01	0.01	0.01
Zimbabwe	0.01	0.04	0.04	0.01	0.01	0.01	0.01
TOTAL	100.05	100.00	100.00	100.00	100.00	100.00	100.00

* Provisional.

** The average world per capita national income for the period 1982-1991 is $2,810.

a/ For all States of the former Union of Soviet Socialist Republics, United Nations operational rates were used for the period 1982-1989. IMF blended rates were used for 1990 and 1991.

ANNEX II

Illustrative machine scale based on General Assembly resolution 46/221 B

Member State	ADOPTED SCALE (1992–1994) Base period 1980–89, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1982–1991 AVERAGE								
			INCOME ADJUSTED FOR :							
			DEBT ADJUSTED INCOME (debt flows):							
				LOW PER CAPITA INCOME $2810** / 100%						
				FLOOR=0.01%; CEILING=25%						
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Afghanistan	0.01	0.04	0.04	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Albania	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Algeria	0.16	0.31	0.28	0.17	0.17	0.18	0.18	0.18	0.18	0.18
Angola	0.01	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Antigua and Barbuda	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Argentina	0.57	0.57	0.56	0.50	0.50	0.52	0.51	0.51	0.51	0.51
Armenia a/	0.13	0.04	0.04	0.02	0.02	0.02	0.11	0.09	0.07	0.10
Australia	1.51	1.26	1.27	1.43	1.42	1.57	1.53	1.54	1.53	1.54
Austria	0.75	0.66	0.66	0.75	0.74	0.82	0.80	0.80	0.80	0.80
Azerbaijan a/	0.22	0.08	0.08	0.04	0.04	0.04	0.20	0.18	0.16	0.18
Bahamas	0.02	0.01	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Bahrain	0.03	0.02	0.02	0.02	0.02	0.03	0.03	0.03	0.03	0.03
Bangladesh	0.01	0.13	0.12	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Barbados	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Belarus a/	0.48	0.17	0.17	0.14	0.14	0.15	0.42	0.36	0.30	0.38
Belgium	1.06	0.81	0.82	0.93	0.92	1.02	1.00	1.00	1.00	1.00
Belize	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Benin	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Bhutan	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Bolivia	0.01	0.04	0.04	0.01	0.01	0.01	0.01	0.01	0.01	0.01

Member State	ADOPTED SCALE (1992–1994) Base period 1980–89, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1982–1991 AVERAGE								
			INCOME ADJUSTED FOR :							
			DEBT ADJUSTED INCOME (debt flows):							
				LOW PER CAPITA INCOME $2810** / 100%						
					FLOOR=0.01%; CEILING=25%					
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Bosnia and Herzegovina	0.04	0.06	0.06	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Botswana	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Brazil	1.59	2.16	2.06	1.49	1.48	1.54	1.51	1.51	1.50	1.51
Brunei Darussalam	0.03	0.02	0.02	0.02	0.02	0.03	0.03	0.03	0.03	0.03
Bulgaria	0.13	0.15	0.14	0.10	0.10	0.10	0.11	0.10	0.10	0.10
Burkina Faso	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Burundi	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Cambodia	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Cameroon	0.01	0.07	0.07	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Canada	3.11	2.61	2.63	2.98	2.96	3.27	3.20	3.21	3.19	3.21
Cape Verde	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Central African Republic	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Chad	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Chile	0.08	0.13	0.12	0.05	0.05	0.05	0.06	0.05	0.05	0.05
China	0.77	2.79	2.79	0.36	0.35	0.37	0.67	0.57	0.48	0.61
Colombia	0.13	0.24	0.23	0.09	0.09	0.09	0.11	0.09	0.09	0.10
Comoros	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Congo	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Costa Rica	0.01	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Cote d'Ivoire	0.02	0.05	0.05	0.01	0.01	0.01	0.01	0.01	0.01	0.01

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1982–1991 AVERAGE								
			INCOME ADJUSTED FOR :							
			DEBT ADJUSTED INCOME (debt flows):							
				LOW PER CAPITA INCOME $2810** / 100%						
				FLOOR=0.01%; CEILING=25%						
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Croatia	0.13	0.12	0.12	0.14	0.14	0.15	0.15	0.15	0.15	0.15
Cuba	0.09	0.13	0.13	0.08	0.08	0.08	0.08	0.08	0.08	0.08
Cyprus	0.02	0.02	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Czech Republic	0.42*	0.19	0.19	0.18	0.17	0.18	0.36	0.30	0.24	0.32
Democratic People's Republic of Korea	0.05	0.13	0.13	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Denmark	0.65	0.55	0.56	0.63	0.63	0.69	0.67	0.68	0.67	0.68
Djibouti	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Dominica	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Dominican Republic	0.02	0.04	0.04	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Ecuador	0.03	0.07	0.06	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Egypt	0.07	0.33	0.31	0.10	0.10	0.10	0.08	0.09	0.10	0.09
El Salvador	0.01	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Equatorial Guinea	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Eritrea	0.01*	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Estonia a/	0.07	0.03	0.03	0.03	0.03	0.03	0.06	0.05	0.03	0.05
Ethiopia	0.01	0.03	0.03	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Fiji	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Finland	0.57	0.50	0.51	0.57	0.57	0.63	0.62	0.62	0.62	0.62
France	6.00	5.03	5.07	5.73	5.70	6.30	6.16	6.18	6.15	6.18
Gabon	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
		STATISTICAL BASE PERIOD 1982–1991 AVERAGE								
			INCOME ADJUSTED FOR :							
			DEBT ADJUSTED INCOME (debt flows):							
				LOW PER CAPITA INCOME $2810** / 100%						
					FLOOR=0.01%; CEILING=25%					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Gambia	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Georgia a/	0.21	0.07	0.07	0.05	0.04	0.05	0.19	0.17	0.15	0.17
Germany	8.93	7.17	7.21	8.16	8.11	8.96	8.76	8.79	8.75	8.79
Ghana	0.01	0.04	0.04	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Greece	0.35	0.31	0.31	0.35	0.35	0.38	0.37	0.37	0.37	0.37
Grenada	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Guatemala	0.02	0.06	0.06	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Guinea	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Guinea–Bissau	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Guyana	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Haiti	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Honduras	0.01	0.03	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Hungary	0.18	0.17	0.15	0.11	0.11	0.11	0.16	0.14	0.11	0.14
Iceland	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
India	0.36	1.56	1.56	0.15	0.15	0.16	0.30	0.25	0.21	0.26
Indonesia	0.16	0.60	0.58	0.10	0.09	0.10	0.14	0.12	0.10	0.12
Iran (Islamic Republic of)	0.77	2.04	2.05	2.32	2.30	2.55	0.86	0.96	1.07	0.93
Iraq	0.13	0.35	0.35	0.40	0.40	0.44	0.15	0.17	0.19	0.16
Ireland	0.18	0.16	0.16	0.18	0.18	0.20	0.20	0.20	0.20	0.20
Israel	0.23	0.23	0.21	0.24	0.24	0.27	0.25	0.26	0.26	0.26

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1982–1991 AVERAGE								
			INCOME ADJUSTED FOR :							
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				LOW PER CAPITA INCOME $2610** / 100%						
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		National Income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Italy	4.29	4.37	4.40	4.98	4.95	5.47	4.57	4.85	5.13	4.78
Jamaica	0.01	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Japan	12.45	13.31	13.39	15.15	15.06	16.65	13.01	13.62	14.25	13.46
Jordan	0.01	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Kazakhstan a/	0.35	0.17	0.17	0.09	0.09	0.09	0.29	0.24	0.22	0.25
Kenya	0.01	0.05	0.05	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Kuwait	0.25	0.19	0.19	0.22	0.21	0.24	0.23	0.23	0.23	0.23
Kyrgyzstan a/	0.06	0.03	0.03	0.01	0.01	0.01	0.05	0.04	0.03	0.04
Lao People's Democratic Republic	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Latvia a/	0.13	0.06	0.06	0.06	0.06	0.07	0.11	0.09	0.07	0.10
Lebanon	0.01	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Lesotho	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Liberia	0.01	0.01	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Libyan Arab Jamahiriya	0.24	0.21	0.21	0.24	0.24	0.26	0.25	0.26	0.25	0.25
Liechtenstein	0.01	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Lithuania a/	0.15	0.06	0.06	0.05	0.05	0.05	0.13	0.11	0.09	0.12
Luxembourg	0.06	0.05	0.05	0.06	0.06	0.06	0.06	0.06	0.06	0.06
Madagascar	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Malawi	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Malaysia	0.12	0.22	0.21	0.13	0.13	0.14	0.14	0.14	0.14	0.14

		STATISTICAL BASE PERIOD 1982–1991 AVERAGE								
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Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	National Income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Maldives	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Mali	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Malta	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Marshall Islands	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Mauritania	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Mauritius	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Mexico	0.88	1.13	1.07	0.72	0.71	0.74	0.77	0.72	0.72	0.72
Micronesia (Federated States of)	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Monaco	0.01*	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Mongolia	0.01	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Morocco	0.03	0.13	0.13	0.03	0.03	0.04	0.04	0.04	0.04	0.04
Mozambique	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Myanmar	0.01	0.08	0.08	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Namibia	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Nepal	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Netherlands	1.50	1.25	1.26	1.42	1.41	1.56	1.52	1.53	1.52	1.53
New Zealand	0.24	0.21	0.21	0.24	0.23	0.26	0.25	0.25	0.25	0.25
Nicaragua	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Niger	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Nigeria	0.20	0.33	0.32	0.05	0.05	0.05	0.18	0.16	0.14	0.16

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
		STATISTICAL BASE PERIOD 1982–1991 AVERAGE								
			INCOME ADJUSTED FOR :							
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Norway	0.55	0.46	0.46	0.52	0.52	0.57	0.56	0.56	0.56	0.56
Oman	0.03	0.05	0.04	0.05	0.05	0.06	0.04	0.05	0.06	0.05
Pakistan	0.06	0.28	0.27	0.03	0.03	0.04	0.05	0.04	0.04	0.04
Panama	0.02	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Papua New Guinea	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Paraguay	0.02	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Peru	0.06	0.21	0.20	0.10	0.10	0.10	0.07	0.08	0.10	0.08
Philippines	0.07	0.24	0.23	0.05	0.05	0.05	0.06	0.05	0.05	0.05
Poland	0.47	0.48	0.45	0.27	0.26	0.27	0.41	0.35	0.29	0.37
Portugal	0.20	0.24	0.24	0.27	0.27	0.30	0.22	0.24	0.26	0.23
Qatar	0.05	0.03	0.03	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Republic of Korea	0.69	0.95	0.93	1.05	1.05	1.16	0.79	0.88	0.99	0.86
Republic of Moldova a/	0.15	0.05	0.05	0.03	0.03	0.03	0.13	0.11	0.09	0.12
Romania	0.17	0.30	0.29	0.18	0.18	0.19	0.19	0.19	0.19	0.19
Russian Federation a/	6.71	2.45	2.47	2.06	2.05	2.13	6.37	6.05	5.75	6.14
Rwanda	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Saint Kitts and Nevis	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Saint Lucia	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Saint Vincent and the Grenadines	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Samoa	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1982–1991 AVERAGE								
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		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
San Marino	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Sao Tome and Principe	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Saudi Arabia	0.96	0.63	0.63	0.71	0.71	0.78	0.85	0.76	0.76	0.77
Senegal	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Seychelles	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Sierra Leone	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Singapore	0.12	0.15	0.15	0.17	0.16	0.18	0.14	0.16	0.18	0.15
Slovak Republic	0.13*	0.08	0.08	0.06	0.06	0.07	0.11	0.09	0.07	0.10
Slovenia	0.09	0.08	0.08	0.09	0.09	0.10	0.10	0.10	0.10	0.10
Solomon Islands	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Somalia	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
South Africa	0.41	0.47	0.47	0.31	0.31	0.32	0.35	0.31	0.31	0.31
Spain	1.98	1.84	1.85	2.10	2.09	2.31	2.17	2.26	2.26	2.26
Sri Lanka	0.01	0.04	0.04	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Sudan	0.01	0.07	0.07	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Suriname	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Swaziland	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Sweden	1.11	0.94	0.95	1.07	1.07	1.18	1.15	1.16	1.15	1.16
Syrian Arab Republic	0.04	0.15	0.15	0.10	0.10	0.11	0.05	0.06	0.07	0.06
Tajikistan a/	0.05	0.03	0.03	0.01	0.01	0.01	0.04	0.03	0.02	0.03

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			INCOME ADJUSTED FOR :							
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				LOW PER CAPITA INCOME $2810** / 100%						
					FLOOR=0.01%; CEILING=25%					
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Thailand	0.11	0.37	0.36	0.12	0.12	0.12	0.12	0.12	0.12	0.12
The former Yugoslav Republic of Macedonia	0.02*	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Togo	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Trinidad and Tobago	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Tunisia	0.03	0.06	0.06	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Turkey	0.27	0.48	0.48	0.22	0.22	0.23	0.22	0.22	0.22	0.22
Turkmenistan a/	0.06	0.03	0.03	0.01	0.01	0.01	0.05	0.04	0.03	0.04
Uganda	0.01	0.03	0.02	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Ukraine a/	1.87	0.66	0.66	0.42	0.42	0.43	1.68	1.51	1.36	1.55
United Arab Emirates	0.21	0.17	0.17	0.19	0.19	0.21	0.20	0.21	0.21	0.20
United Kingdom of Great Britain and Northern Ireland	5.02	4.21	4.23	4.79	4.76	5.26	5.14	5.16	5.14	5.16
United Republic of Tanzania	0.01	0.03	0.03	0.00	0.01	0.01	0.01	0.01	0.01	0.01
United States of America	25.00	27.84	28.01	31.70	31.51	25.00	25.00	25.00	25.00	25.00
Uruguay	0.04	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Uzbekistan a/	0.26	0.14	0.14	0.05	0.05	0.06	0.21	0.19	0.17	0.18
Vanuatu	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Venezuela	0.49	0.38	0.36	0.36	0.36	0.37	0.43	0.37	0.36	0.39
Viet Nam	0.01	0.05	0.05	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Yemen	0.01	0.05	0.05	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Yugoslavia	0.14*	0.18	0.19	0.16	0.16	0.17	0.16	0.17	0.17	0.17

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1982–1991 AVERAGE								
			INCOME ADJUSTED FOR :							
			DEBT ADJUSTED INCOME (debt flows):							
				LOW PER CAPITA INCOME $2810** / 100%						
					FLOOR=0.01%; CEILING=25%					
		National Income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Zaire	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Zambia	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Zimbabwe	0.01	0.04	0.04	0.01	0.01	0.01	0.01	0.01	0.01	0.01
TOTAL	100.05	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

* Provisional.

** The average world per capita national income for the period 1982-1991 is $2,810.

a/ For all States of the former Union of Soviet Socialist Republics, IMF blended rates were used for all years.

ANNEX III

Illustrative machine scale based on a change in the statistical base period

Member State	ADOPTED SCALE (1992–1994) Base period 1988–88, income adjusted for debt stock, low per capita income $2600/65%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
		STATISTICAL BASE PERIOD 1989–1991 AVERAGE								
		INCOME ADJUSTED FOR :								
		DEBT ADJUSTED INCOME (debt flows):								
			LOW PER CAPITA INCOME $2810** / 100%							
				FLOOR=0.01%; CEILING=25%						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Afghanistan	0.01	0.05	0.05	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Albania	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Algeria	0.16	0.17	0.14	0.05	0.05	0.05	0.14	0.12	0.10	0.13
Angola	0.01	0.03	0.02	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Antigua and Barbuda	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Argentina	0.57	0.31	0.30	0.19	0.19	0.19	0.48	0.42	0.36	0.42
Armenia a/	0.13	0.03	0.03	0.01	0.01	0.01	0.11	0.09	0.07	0.10
Australia	1.51	1.27	1.28	1.41	1.40	1.49	1.47	1.47	1.47	1.47
Austria	0.75	0.71	0.72	0.79	0.78	0.83	0.82	0.82	0.81	0.82
Azerbaijan a/	0.22	0.05	0.05	0.03	0.03	0.03	0.20	0.18	0.16	0.19
Bahamas	0.02	0.01	0.01	0.01	0.01	0.02	0.02	0.02	0.02	0.02
Bahrain	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Bangladesh	0.01	0.12	0.12	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Barbados	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Belarus a/	0.48	0.14	0.14	0.12	0.12	0.12	0.42	0.36	0.30	0.38
Belgium	1.06	0.89	0.89	0.98	0.98	1.03	1.02	1.01	1.01	1.02
Belize	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Benin	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Bhutan	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Bolivia	0.01	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
		STATISTICAL BASE PERIOD 1989–1991 AVERAGE								
			INCOME ADJUSTED FOR :							
			DEBT ADJUSTED INCOME (debt flows):							
				LOW PER CAPITA INCOME $2810** / 100%						
					FLOOR=0.01%; CEILING=25%					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Bosnia and Herzegovina	0.04	0.07	0.07	0.07	0.07	0.07	0.05	0.06	0.07	0.06
Botswana	0.01	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Brazil	1.59	2.34	2.23	2.16	2.15	2.18	1.74	1.91	2.09	1.85
Brunei Darussalam	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Bulgaria	0.13	0.08	0.06	0.03	0.03	0.03	0.11	0.09	0.07	0.10
Burkina Faso	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Burundi	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Cambodia	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Cameroon	0.01	0.06	0.06	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Canada	3.11	2.63	2.64	2.91	2.89	3.06	3.02	3.01	2.99	3.02
Cape Verde	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Central African Republic	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Chad	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Chile	0.08	0.13	0.12	0.07	0.07	0.07	0.07	0.07	0.07	0.07
China	0.77	2.74	2.73	0.43	0.42	0.43	0.67	0.57	0.48	0.61
Colombia	0.13	0.20	0.18	0.07	0.07	0.07	0.11	0.09	0.07	0.10
Comoros	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Congo	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Costa Rica	0.01	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Cote d'Ivoire	0.02	0.05	0.05	0.01	0.01	0.01	0.01	0.01	0.01	0.01

		STATISTICAL BASE PERIOD 1989–1991 AVERAGE								
			INCOME ADJUSTED FOR :							
			DEBT ADJUSTED INCOME (debt flows):							
				LOW PER CAPITA INCOME $2810** / 100%						
				FLOOR=0.01%; CEILING=25%						
Member State	ADOPTED SCALE (1992–1994) Base period 1988–88, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Croatia	0.13	0.14	0.14	0.16	0.16	0.17	0.15	0.17	0.17	0.16
Cuba	0.09	0.10	0.10	0.06	0.06	0.06	0.07	0.06	0.06	0.06
Cyprus	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Czech Republic	0.42*	0.14	0.14	0.12	0.12	0.12	0.36	0.30	0.25	0.32
Democratic People's Republic of Korea	0.05	0.11	0.11	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Denmark	0.65	0.58	0.58	0.64	0.64	0.67	0.66	0.66	0.65	0.66
Djibouti	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Dominica	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Dominican Republic	0.02	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Ecuador	0.03	0.04	0.04	0.01	0.01	0.01	0.02	0.01	0.01	0.01
Egypt	0.07	0.22	0.19	0.05	0.05	0.05	0.06	0.05	0.05	0.05
El Salvador	0.01	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Equatorial Guinea	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Eritrea	0.01*	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Estonia a/	0.07	0.03	0.03	0.03	0.03	0.03	0.06	0.05	0.04	0.05
Ethiopia	0.01	0.03	0.03	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Fiji	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Finland	0.57	0.56	0.56	0.62	0.62	0.65	0.64	0.64	0.63	0.64
France	6.00	5.32	5.35	5.90	5.86	6.21	6.12	6.11	6.07	6.13
Gabon	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income 32600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1989–1991 AVERAGE								
			INCOME ADJUSTED FOR :							
			DEBT ADJUSTED INCOME (debt flows):							
				LOW PER CAPITA INCOME $2810** / 100%						
					FLOOR=0.01%; CEILING=25%					
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Gambia	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Georgia a/	0.21	0.05	0.05	0.03	0.03	0.03	0.19	0.17	0.15	0.18
Germany	8.93	7.49	7.53	8.30	8.25	8.73	8.61	8.60	8.53	8.62
Ghana	0.01	0.03	0.03	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Greece	0.35	0.31	0.31	0.35	0.35	0.37	0.36	0.36	0.36	0.37
Grenada	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Guatemala	0.02	0.04	0.04	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Guinea	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Guinea–Bissau	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Guyana	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Haiti	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Honduras	0.01	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Hungary	0.18	0.15	0.14	0.13	0.12	0.13	0.16	0.14	0.13	0.14
Iceland	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
India	0.36	1.38	1.38	0.15	0.14	0.15	0.30	0.25	0.21	0.26
Indonesia	0.16	0.52	0.50	0.09	0.09	0.09	0.14	0.12	0.10	0.12
Iran (Islamic Republic of)	0.77	2.63	2.65	2.92	2.90	3.07	0.86	0.96	1.06	0.93
Iraq	0.13	0.32	0.33	0.36	0.36	0.38	0.15	0.17	0.19	0.16
Ireland	0.18	0.18	0.18	0.19	0.19	0.20	0.20	0.20	0.19	0.20
Israel	0.23	0.25	0.24	0.26	0.26	0.28	0.25	0.28	0.27	0.26

Member State	ADOPTED SCALE (1992–1994) Base period 1988–89, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1989–1991 AVERAGE								
			INCOME ADJUSTED FOR :							
			DEBT ADJUSTED INCOME (debt flows):							
				LOW PER CAPITA INCOME $2810** / 100%						
				FLOOR=0.01%; CEILING=25%						
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Italy	4.29	4.94	4.97	5.47	5.44	5.76	4.58	4.85	5.13	4.79
Jamaica	0.01	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Japan	12.45	14.48	14.56	16.05	15.95	16.89	13.03	13.64	14.27	13.47
Jordan	0.01	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Kazakhstan a/	0.35	0.15	0.15	0.09	0.09	0.09	0.29	0.24	0.22	0.25
Kenya	0.01	0.04	0.04	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Kuwait	0.25	0.17	0.17	0.19	0.19	0.20	0.21	0.20	0.19	0.20
Kyrgyzstan a/	0.06	0.03	0.03	0.01	0.01	0.01	0.05	0.04	0.03	0.04
Lao People's Democratic Republic	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Latvia a/	0.13	0.05	0.05	0.05	0.05	0.06	0.11	0.09	0.07	0.10
Lebanon	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Lesotho	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Liberia	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Libyan Arab Jamahiriya	0.24	0.19	0.20	0.22	0.21	0.23	0.23	0.23	0.22	0.23
Liechtenstein	0.01	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Lithuania a/	0.15	0.05	0.05	0.04	0.04	0.04	0.13	0.11	0.09	0.12
Luxembourg	0.06	0.06	0.06	0.07	0.07	0.07	0.07	0.07	0.07	0.07
Madagascar	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Malawi	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Malaysia	0.12	0.21	0.20	0.15	0.15	0.15	0.14	0.15	0.15	0.15

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
		STATISTICAL BASE PERIOD 1989–1991 AVERAGE								
			INCOME ADJUSTED FOR :							
			DEBT ADJUSTED INCOME (debt flows):							
				LOW PER CAPITA INCOME $2810** / 100%						
					FLOOR=0.01%; CEILING=25%					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Maldives	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Mali	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Malta	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Marshall Islands	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Mauritania	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Mauritius	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Mexico	0.88	1.15	1.13	0.98	0.97	0.99	0.98	0.97	0.97	0.98
Micronesia (Federated States of)	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Monaco	0.01*	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Mongolia	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Morocco	0.03	0.13	0.13	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Mozambique	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Myanmar	0.01	0.12	0.12	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Namibia	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Nepal	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Netherlands	1.50	1.30	1.31	1.44	1.43	1.52	1.50	1.50	1.48	1.50
New Zealand	0.24	0.20	0.20	0.23	0.22	0.24	0.24	0.24	0.23	0.24
Nicaragua	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Niger	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Nigeria	0.20	0.15	0.14	0.01	0.01	0.01	0.18	0.16	0.14	0.16

		STATISTICAL BASE PERIOD 1989–1991 AVERAGE								
			INCOME ADJUSTED FOR :							
			DEBT ADJUSTED INCOME (debt flows):							
				LOW PER CAPITA INCOME $2810** / 100%						
				FLOOR=0.01%; CEILING=25%						
Member State	ADOPTED SCALE (1992–1994) Base period 1980–89, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Norway	0.55	0.45	0.46	0.50	0.50	0.53	0.52	0.52	0.52	0.52
Oman	0.03	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Pakistan	0.06	0.25	0.24	0.03	0.03	0.03	0.05	0.04	0.03	0.04
Panama	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Papua New Guinea	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Paraguay	0.02	0.03	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Peru	0.06	0.21	0.21	0.13	0.13	0.13	0.07	0.08	0.10	0.08
Philippines	0.07	0.22	0.22	0.05	0.05	0.05	0.06	0.05	0.05	0.05
Poland	0.47	0.38	0.37	0.23	0.23	0.23	0.41	0.35	0.29	0.37
Portugal	0.20	0.29	0.29	0.32	0.32	0.33	0.22	0.24	0.26	0.23
Qatar	0.05	0.03	0.03	0.03	0.03	0.03	0.04	0.03	0.03	0.03
Republic of Korea	0.69	1.21	1.20	1.32	1.31	1.40	0.79	0.89	0.99	0.86
Republic of Moldova a/	0.15	0.04	0.04	0.03	0.03	0.03	0.13	0.11	0.09	0.12
Romania	0.17	0.19	0.18	0.09	0.09	0.10	0.15	0.13	0.11	0.13
Russian Federation a/	6.71	1.99	2.00	1.74	1.73	1.75	6.37	6.05	5.75	6.14
Rwanda	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Saint Kitts and Nevis	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Saint Lucia	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Saint Vincent and the Grenadines	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Samoa	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
		STATISTICAL BASE PERIOD 1989–1991 AVERAGE								
			INCOME ADJUSTED FOR :							
			DEBT ADJUSTED INCOME (debt flows):							
				LOW PER CAPITA INCOME $2810** / 100%						
					FLOOR=0.01%; CEILING=25%					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
San Marino	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Sao Tome and Principe	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Saudi Arabia	0.96	0.41	0.42	0.46	0.46	0.48	0.85	0.74	0.64	0.77
Senegal	0.01	0.03	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Seychelles	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Sierra Leone	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Singapore	0.12	0.17	0.17	0.18	0.18	0.19	0.14	0.16	0.18	0.15
Slovak Republic	0.13*	0.06	0.06	0.05	0.05	0.05	0.11	0.09	0.07	0.10
Slovenia	0.09	0.09	0.09	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Solomon Islands	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Somalia	0.01	0.01	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
South Africa	0.41	0.44	0.44	0.33	0.33	0.33	0.35	0.32	0.32	0.32
Spain	1.98	2.25	2.26	2.50	2.48	2.64	2.17	2.36	2.55	2.31
Sri Lanka	0.01	0.04	0.04	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Sudan	0.01	0.07	0.07	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Suriname	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Swaziland	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Sweden	1.11	1.03	1.03	1.14	1.13	1.20	1.18	1.18	1.18	1.18
Syrian Arab Republic	0.04	0.12	0.12	0.07	0.07	0.07	0.05	0.06	0.07	0.06
Tajikistan 3/	0.05	0.02	0.02	0.01	0.01	0.01	0.04	0.03	0.02	0.03

Member State	ADOPTED SCALE (1992–1994) Base period 1980–89, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1989–1991 AVERAGE								
			INCOME ADJUSTED FOR :							
			DEBT ADJUSTED INCOME (debt flows):							
				LOW PER CAPITA INCOME $2810** / 100%						
				FLOOR=0.01%; CEILING=25%						
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Thailand	0.11	0.42	0.41	0.20	0.20	0.20	0.13	0.15	0.17	0.14
The former Yugoslav Republic of Macedonia	0.02*	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Togo	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Trinidad and Tobago	0.05	0.02	0.02	0.02	0.02	0.02	0.04	0.03	0.02	0.03
Tunisia	0.03	0.06	0.05	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Turkey	0.27	0.52	0.52	0.31	0.31	0.32	0.32	0.31	0.31	0.31
Turkmenistan a/	0.06	0.02	0.02	0.01	0.01	0.01	0.05	0.04	0.03	0.04
Uganda	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Ukraine a/	1.87	0.51	0.51	0.33	0.32	0.33	1.68	1.51	1.36	1.55
United Arab Emirates	0.21	0.15	0.15	0.17	0.16	0.17	0.19	0.17	0.17	0.17
United Kingdom of Great Britain and Northern Ireland	5.02	4.51	4.54	5.00	4.97	5.26	5.19	5.19	5.14	5.20
United Republic of Tanzania	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
United States of America	25.00	26.11	26.26	28.94	28.76	25.00	25.00	25.00	25.00	25.00
Uruguay	0.04	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Uzbekistan a/	0.26	0.11	0.11	0.04	0.04	0.04	0.21	0.19	0.17	0.18
Vanuatu	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Venezuela	0.49	0.24	0.20	0.13	0.13	0.13	0.43	0.37	0.31	0.39
Viet Nam	0.01	0.05	0.05	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Yemen	0.01	0.06	0.06	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Yugoslavia	0.14*	0.21	0.21	0.24	0.23	0.25	0.16	0.18	0.20	0.17

Member State	ADOPTED SCALE (1992–1994) Base period 1980–89, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1989–1991 AVERAGE								
			INCOME ADJUSTED FOR :							
			DEBT ADJUSTED INCOME (debt flows):							
				LOW PER CAPITA INCOME $2810** / 100%						
					FLOOR=0.01%; CEILING=25%					
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 3	Debt, low per capita income, floor, ceiling, LDCs=0.01%, scheme of limits with parameters broadened by 70 %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Zaire	0.01	0.02	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Zambia	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Zimbabwe	0.01	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01
TOTAL	100.05	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

* Provisional.

** The average world per capita national income for the period 1982-1991 is $2,810.

a/ For all States of the former Union of Soviet Socialist Republics, IMF blended rates were used for all years.

ANNEX IV

Illustrative machine scale based on broadened parameters for the scheme of limits

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2900/88%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1983–1991 AVERAGE							
			INCOME ADJUSTED FOR :						
			DEBT ADJUSTED INCOME (debt flows):						
				LOW PER CAPITA INCOME $2876** / 100%					
					FLOOR=0.01%; CEILING=25%				
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, LDCs=0.01%, progressive application of scheme of limits Year 3
							with parameters broadened by 70 %		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Afghanistan	0.01	0.04	0.04	0.01	0.01	0.01	0.01	0.01	0.01
Albania	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01
Algeria	0.16	0.30	0.28	0.16	0.16	0.17	0.17	0.17	0.16
Angola	0.01	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01
Antigua and Barbuda	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Argentina	0.57	0.56	0.55	0.49	0.48	0.50	0.49	0.49	0.48
Armenia a/	0.13	0.04	0.04	0.02	0.02	0.02	0.10	0.07	0.05
Australia	1.51	1.25	1.26	1.42	1.41	1.56	1.53	1.53	1.51
Austria	0.75	0.66	0.67	0.75	0.75	0.83	0.82	0.81	0.80
Azerbaijan a/	0.22	0.07	0.07	0.04	0.04	0.04	0.19	0.16	0.13
Bahamas	0.02	0.01	0.01	0.02	0.02	0.02	0.02	0.02	0.02
Bahrain	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Bangladesh	0.01	0.13	0.12	0.01	0.01	0.01	0.01	0.01	0.01
Barbados	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Belarus a/	0.48	0.17	0.17	0.14	0.14	0.14	0.38	0.28	0.20
Belgium	1.06	0.82	0.82	0.93	0.91	1.02	1.00	1.00	0.99
Belize	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Benin	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Bhutan	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Bolivia	0.01	0.04	0.04	0.01	0.01	0.01	0.01	0.01	0.01

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2800/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1983–1991 AVERAGE							
			INCOME ADJUSTED FOR :						
			DEBT ADJUSTED INCOME (debt flows):						
				LOW PER CAPITA INCOME $2876** / 100%					
				FLOOR=0.01%; CEILING=25%					
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, LDCs=0.01%, progressive application of scheme of limits Year 3
							with parameters broadened by 70 %		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Bosnia and Herzegovina	0.04	0.06	0.06	0.04	0.04	0.04	0.04	0.04	0.04
Botswana	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Brazil	1.59	2.12	2.01	1.42	1.41	1.47	1.44	1.44	1.43
Brunei Darussalam	0.03	0.02	0.02	0.02	0.02	0.03	0.03	0.03	0.03
Bulgaria	0.13	0.15	0.13	0.10	0.10	0.10	0.10	0.10	0.10
Burkina Faso	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Burundi	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Cambodia	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Cameroon	0.01	0.07	0.07	0.02	0.02	0.02	0.02	0.02	0.02
Canada	3.11	2.61	2.63	2.98	2.96	3.27	3.21	3.21	3.17
Cape Verde	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Central African Republic	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Chad	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Chile	0.08	0.12	0.11	0.05	0.05	0.05	0.05	0.05	0.05
China	0.77	2.79	2.79	0.36	0.35	0.37	0.61	0.45	0.36
Colombia	0.13	0.23	0.21	0.08	0.08	0.08	0.10	0.08	0.08
Comoros	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Congo	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Costa Rica	0.01	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01
Cote d'Ivoire	0.02	0.05	0.05	0.01	0.01	0.01	0.01	0.01	0.01

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	National Income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, LDCs=0.01%, progressive application of scheme of limits Year 3
		STATISTICAL BASE PERIOD 1983–1991 AVERAGE							
		INCOME ADJUSTED FOR :							
		DEBT ADJUSTED INCOME (debt flows):							
			LOW PER CAPITA INCOME $2876** / 100%						
				FLOOR=0.01%; CEILING=25%					
							with parameters broadened by 70 %		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Croatia	0.13	0.12	0.12	0.14	0.14	0.15	0.15	0.15	0.14
Cuba	0.09	0.12	0.12	0.07	0.07	0.08	0.08	0.08	0.08
Cyprus	0.02	0.02	0.02	0.03	0.03	0.03	0.03	0.03	0.03
Czech Republic	0.42*	0.18	0.19	0.17	0.16	0.17	0.32	0.22	0.19
Democratic People's Republic of Korea	0.05	0.13	0.13	0.04	0.04	0.04	0.04	0.04	0.04
Denmark	0.65	0.56	0.57	0.64	0.63	0.70	0.69	0.68	0.68
Djibouti	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Dominica	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Dominican Republic	0.02	0.04	0.04	0.01	0.01	0.01	0.01	0.01	0.01
Ecuador	0.03	0.06	0.05	0.01	0.01	0.01	0.01	0.01	0.01
Egypt	0.07	0.33	0.32	0.10	0.10	0.10	0.09	0.10	0.10
El Salvador	0.01	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01
Equatorial Guinea	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Eritrea	0.01*	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Estonia a/	0.07	0.03	0.03	0.03	0.03	0.03	0.05	0.03	0.03
Ethiopia	0.01	0.03	0.03	0.00	0.01	0.01	0.01	0.01	0.01
Fiji	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Finland	0.57	0.51	0.51	0.58	0.58	0.64	0.63	0.63	0.62
France	6.00	5.04	5.08	5.74	5.71	6.31	6.20	6.19	6.12
Gabon	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02

Member State	ADOPTED SCALE (1992–1994) Base period 1988–89, income adjusted for debt stock, low per capita income $2600/88%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1983–1991 AVERAGE							
			INCOME ADJUSTED FOR :						
			DEBT ADJUSTED INCOME (debt flows):						
				LOW PER CAPITA INCOME $2876** / 100%					
					FLOOR=0.01%; CEILING=25%				
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, LDCs=0.01%, progressive application of scheme of limits Year 3
							with parameters broadened by 70 %		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Gambia	0.01	0.06	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Georgia a/	0.21	0.07	0.07	0.04	0.04	0.04	0.18	0.15	0.12
Germany	8.93	7.20	7.25	8.20	8.15	9.00	8.85	8.83	8.74
Ghana	0.01	0.04	0.04	0.01	0.01	0.01	0.01	0.01	0.01
Greece	0.35	0.30	0.30	0.34	0.34	0.38	0.37	0.37	0.37
Grenada	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Guatemala	0.02	0.06	0.06	0.02	0.02	0.02	0.02	0.02	0.02
Guinea	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Guinea–Bissau	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Guyana	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Haiti	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Honduras	0.01	0.03	0.02	0.01	0.01	0.01	0.01	0.01	0.01
Hungary	0.18	0.16	0.15	0.10	0.10	0.11	0.14	0.11	0.11
Iceland	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
India	0.36	1.55	1.55	0.15	0.15	0.15	0.26	0.18	0.15
Indonesia	0.16	0.57	0.55	0.09	0.09	0.09	0.12	0.09	0.09
Iran (Islamic Republic of)	0.77	2.10	2.11	2.39	2.38	2.63	0.93	1.11	1.29
Iraq	0.13	0.35	0.35	0.40	0.39	0.44	0.16	0.19	0.22
Ireland	0.18	0.16	0.16	0.18	0.18	0.20	0.20	0.20	0.19
Israel	0.23	0.23	0.21	0.24	0.24	0.27	0.26	0.26	0.26

		STATISTICAL BASE PERIOD 1983–1991 AVERAGE							
			INCOME ADJUSTED FOR :						
			DEBT ADJUSTED INCOME (debt flows):						
				LOW PER CAPITA INCOME $2876** / 100%					
				FLOOR=0.01%; CEILING=25%					
Member State	ADOPTED SCALE (1992–1994) Base period 1986–89, income adjusted for debt stock, low per capita income $2600/65%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, LDCs=0.01%, progressive application of scheme of limits Year 3
							with parameters broadened by 70 %		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Italy	4.29	4.48	4.46	5.05	5.02	5.54	4.78	5.28	5.38
Jamaica	0.01	0.02	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Japan	12.45	13.59	13.68	15.48	15.38	17.00	13.47	14.58	15.77
Jordan	0.01	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01
Kazakhstan a/	0.35	0.16	0.17	0.08	0.08	0.09	0.25	0.18	0.15
Kenya	0.01	0.05	0.04	0.00	0.01	0.01	0.01	0.01	0.01
Kuwait	0.25	0.18	0.18	0.21	0.21	0.23	0.22	0.22	0.22
Kyrgyzstan a/	0.06	0.03	0.03	0.01	0.01	0.01	0.04	0.02	0.01
Lao People's Democratic Republic	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Latvia a/	0.13	0.05	0.05	0.06	0.06	0.07	0.10	0.07	0.07
Lebanon	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01
Lesotho	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Liberia	0.01	0.01	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Libyan Arab Jamahiriya	0.24	0.20	0.20	0.23	0.23	0.25	0.24	0.24	0.24
Liechtenstein	0.01	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Lithuania a/	0.15	0.06	0.06	0.04	0.04	0.04	0.12	0.09	0.06
Luxembourg	0.06	0.05	0.05	0.06	0.06	0.07	0.07	0.07	0.07
Madagascar	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01
Malawi	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Malaysia	0.12	0.22	0.21	0.13	0.13	0.13	0.13	0.13	0.13

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2600/65%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1983–1991 AVERAGE							
			INCOME ADJUSTED FOR :						
			DEBT ADJUSTED INCOME (debt flows):						
				LOW PER CAPITA INCOME $2876** / 100%					
					FLOOR=0.01%; CEILING=25%				
		National Income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, LDCs=0.01%, progressive application of scheme of limits Year 3
							with parameters broadened by 70 %		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Maldives	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Mali	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Malta	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Marshall Islands	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Mauritania	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Mauritius	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Mexico	0.88	1.10	1.04	0.68	0.68	0.71	0.70	0.70	0.69
Micronesia (Federated States of)	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Monaco	0.01*	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Mongolia	0.01	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01
Morocco	0.03	0.13	0.13	0.03	0.03	0.03	0.03	0.03	0.03
Mozambique	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Myanmar	0.01	0.09	0.09	0.01	0.01	0.01	0.01	0.01	0.01
Namibia	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Nepal	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01
Netherlands	1.50	1.25	1.26	1.42	1.41	1.56	1.53	1.53	1.51
New Zealand	0.24	0.21	0.21	0.24	0.23	0.26	0.25	0.25	0.25
Nicaragua	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01
Niger	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Nigeria	0.20	0.30	0.29	0.04	0.04	0.04	0.16	0.13	0.10

Member State	ADOPTED SCALE (1992–1994) Base period 1988–88, income adjusted for debt stock, low per capita income $2600/65%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1983–1991 AVERAGE							
			INCOME ADJUSTED FOR :						
			DEBT ADJUSTED INCOME (debt flows):						
				LOW PER CAPITA INCOME $2676** / 100%					
					FLOOR=0.01%; CEILING=25%				
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, LDCs=0.01%, progressive application of scheme of limits Year 3
							with parameters broadened by 70 %		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Norway	0.55	0.46	0.46	0.52	0.52	0.57	0.56	0.56	0.55
Oman	0.03	0.05	0.04	0.05	0.05	0.05	0.05	0.05	0.05
Pakistan	0.06	0.27	0.27	0.03	0.03	0.03	0.04	0.03	0.03
Panama	0.02	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02
Papua New Guinea	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01
Paraguay	0.02	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01
Peru	0.06	0.21	0.20	0.10	0.10	0.10	0.08	0.10	0.10
Philippines	0.07	0.23	0.22	0.04	0.04	0.04	0.05	0.04	0.04
Poland	0.47	0.47	0.44	0.26	0.26	0.27	0.37	0.27	0.26
Portugal	0.20	0.24	0.24	0.27	0.27	0.30	0.23	0.26	0.29
Qatar	0.05	0.03	0.03	0.04	0.04	0.04	0.04	0.04	0.04
Republic of Korea	0.69	0.97	0.95	1.08	1.07	1.18	0.86	1.04	1.14
Republic of Moldova a/	0.15	0.05	0.05	0.03	0.03	0.03	0.12	0.09	0.06
Romania	0.17	0.29	0.28	0.17	0.17	0.17	0.17	0.16	0.16
Russian Federation a/	6.71	2.38	2.40	1.95	1.94	2.02	6.14	5.62	5.14
Rwanda	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Saint Kitts and Nevis	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Saint Lucia	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Saint Vincent and the Grenadines	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Samoa	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01

Member State	ADOPTED SCALE (1992–1994) Base period 1980–88, income adjusted for debt stock, low per capita income $2600/65%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1983–1991 AVERAGE							
			INCOME ADJUSTED FOR :						
			DEBT ADJUSTED INCOME (debt flows):						
				LOW PER CAPITA INCOME $2876** / 100%					
					FLOOR=0.01%; CEILING=25%				
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, LDCs=0.01%, progressive application of scheme of limits Year 3
							with parameters broadened by 70 %		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
San Marino	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Sao Tome and Principe	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Saudi Arabia	0.96	0.58	0.58	0.66	0.65	0.72	0.77	0.71	0.70
Senegal	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01
Seychelles	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Sierra Leone	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Singapore	0.12	0.15	0.15	0.17	0.17	0.18	0.15	0.17	0.17
Slovak Republic	0.13*	0.08	0.08	0.06	0.06	0.06	0.09	0.06	0.06
Slovenia	0.09	0.08	0.08	0.09	0.09	0.10	0.10	0.10	0.10
Solomon Islands	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Somalia	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
South Africa	0.41	0.46	0.46	0.70	0.29	0.31	0.31	0.30	0.30
Spain	1.98	1.86	1.88	2.12	2.11	2.33	2.31	2.28	2.26
Sri Lanka	0.01	0.04	0.04	0.01	0.01	0.01	0.01	0.01	0.01
Sudan	0.01	0.07	0.07	0.01	0.01	0.01	0.01	0.01	0.01
Suriname	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Swaziland	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Sweden	1.11	0.95	0.95	1.08	1.07	1.19	1.17	1.17	1.15
Syrian Arab Republic	0.04	0.15	0.15	0.10	0.10	0.10	0.06	0.08	0.10
Tajikistan a/	0.05	0.03	0.03	0.01	0.01	0.01	0.03	0.01	0.01

Member State	ADOPTED SCALE (1992–1994) Base period 1980–89, income adjusted for debt stock, low per capita income $2600/35%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1983–1991 AVERAGE							
			INCOME ADJUSTED FOR :						
			DEBT ADJUSTED INCOME (debt flows):						
				LOW PER CAPITA INCOME $2676** / 100%					
				FLOOR=0.01%; CEILING=25%					
		National income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, LDCs=0.01%, progressive application of scheme of limits Year 3
							with parameters broadened by 70 %		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Thailand	0.11	0.37	0.36	0.12	0.12	0.13	0.13	0.13	0.13
The former Yugoslav Republic of Macedonia	0.02*	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02
Togo	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Trinidad and Tobago	0.05	0.03	0.03	0.04	0.04	0.04	0.04	0.04	0.04
Tunisia	0.03	0.06	0.06	0.02	0.02	0.02	0.02	0.02	0.02
Turkey	0.27	0.48	0.48	0.22	0.22	0.23	0.23	0.23	0.22
Turkmenistan a/	0.06	0.03	0.03	0.01	0.01	0.01	0.04	0.02	0.01
Uganda	0.01	0.03	0.02	0.00	0.01	0.01	0.01	0.01	0.01
Ukraine a/	1.87	0.64	0.64	0.39	0.39	0.41	1.55	1.29	1.07
United Arab Emirates	0.21	0.16	0.16	0.18	0.18	0.20	0.20	0.19	0.19
United Kingdom of Great Britain and Northern Ireland	5.02	4.19	4.22	4.78	4.75	5.25	5.16	5.15	5.10
United Republic of Tanzania	0.01	0.03	0.03	0.00	0.01	0.01	0.01	0.01	0.01
United States of America	25.00	27.85	28.02	31.71	31.51	25.00	25.00	25.00	25.00
Uruguay	0.04	0.05	0.05	0.03	0.03	0.03	0.03	0.03	0.03
Uzbekistan a/	0.26	0.14	0.14	0.05	0.05	0.05	0.18	0.15	0.12
Vanuatu	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01
Venezuela	0.49	0.36	0.33	0.31	0.30	0.32	0.39	0.31	0.31
Viet Nam	0.01	0.05	0.05	0.00	0.01	0.01	0.01	0.01	0.01
Yemen	0.01	0.05	0.05	0.01	0.01	0.01	0.01	0.01	0.01
Yugoslavia	0.14*	0.18	0.18	0.16	0.16	0.16	0.16	0.16	0.15

Member State	ADOPTED SCALE (1992–1994) Base period 1980–89, income adjusted for debt stock, low per capita income $2600/65%, floor=0.01%, ceiling=25%, LDCs=0.01%, with scheme of limits	STATISTICAL BASE PERIOD 1983–1991 AVERAGE							
			INCOME ADJUSTED FOR :						
			DEBT ADJUSTED INCOME (debt flows):						
				LOW PER CAPITA INCOME $2876** / 100%					
					FLOOR=0.01%; CEILING=25%				
		National Income	Debt	Debt and low per capita income	Debt, low per capita income and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 1	Debt, low per capita income, floor, ceiling, progressive application of scheme of limits Year 2	Debt, low per capita income, floor, ceiling, LDCs=0.01%, progressive application of scheme of limits Year 3
							with parameters broadened by 70 %		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Zaire	0.01	0.02	0.02	0.00	0.01	0.01	0.01	0.01	0.01
Zambia	0.01	0.02	0.01	0.00	0.01	0.01	0.01	0.01	0.01
Zimbabwe	0.01	0.04	0.04	0.01	0.01	0.01	0.01	0.01	0.01
TOTAL	100.05	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

* Provisional.

** The average world per capita national income for the period 1983-1991 is $2,876.

a/ For all States of the former Union of Soviet Socialist Republics, IMF blended rates were used for all years.

ANNEX V

Illustrative machine scale based on the "clean slate" approach

Member State	Adopted Scale (1992–1994) Base period 1980-1989 income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01% with scheme of limits	National income, floor=.01%, LDCs =0.01%		
		10-year base period 1982–1991	3-year base period 1989–1991	1-year base period 1991
	(1)	(2)	(3)	(4)
Afghanistan	0.01	0.01	0.01	0.01
Albania	0.01	0.02	0.01	0.01
Algeria	0.16	0.31	0.17	0.09
Angola	0.01	0.03	0.03	0.02
Antigua and Barbuda	0.01	0.01	0.01	0.01
Argentina	0.57	0.57	0.31	0.29
Armenia a/	0.13	0.04	0.03	0.02
Australia	1.51	1.27	1.28	1.22
Austria	0.75	0.65	0.72	0.74
Azerbaijan a/	0.22	0.08	0.05	0.04
Bahamas	0.02	0.01	0.01	0.01
Bahrain	0.03	0.02	0.02	0.02
Bangladesh	0.01	0.01	0.01	0.01
Barbados	0.01	0.01	0.01	0.01
Belarus a/	0.48	0.17	0.14	0.12
Belgium	1.06	0.82	0.89	0.92
Belize	0.01	0.01	0.01	0.01
Benin	0.01	0.01	0.01	0.01
Bhutan	0.01	0.01	0.01	0.01
Bolivia	0.01	0.04	0.03	0.03
Bosnia and Herzegovina	0.04	0.06	0.07	0.08
Botswana	0.01	0.01	0.01	0.01
Brazil	1.59	2.17	2.34	2.02
Brunei Darussalam	0.03	0.02	0.02	0.02
Bulgaria	0.13	0.15	0.08	0.03
Burkina Faso	0.01	0.01	0.01	0.01
Burundi	0.01	0.01	0.01	0.01
Cambodia	0.01	0.01	0.01	0.01
Cameroon	0.01	0.07	0.06	0.06
Canada	3.11	2.62	2.63	2.55
Cape Verde	0.01	0.01	0.01	0.01
Central African Republic	0.01	0.01	0.01	0.01
Chad	0.01	0.01	0.01	0.01
Chile	0.08	0.13	0.13	0.13
China	0.77	2.79	2.74	2.59

Member State	Adopted Scale (1992–1994) Base period 1980-1989 Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01% with scheme of limits	National income, floor=.01%, LDCs =0.01%		
		10-year base period 1982–1991	3-year base period 1989–1991	1-year base period 1991
	(1)	(2)	(3)	(4)
Colombia	0.13	0.24	0.19	0.19
Comoros	0.01	0.01	0.01	0.01
Congo	0.01	0.01	0.01	0.01
Costa Rica	0.01	0.03	0.03	0.03
Cote d'Ivoire	0.02	0.05	0.05	0.05
Croatia	0.13	0.12	0.14	0.17
Cuba	0.09	0.12	0.10	0.09
Cyprus	0.02	0.02	0.03	0.03
Czech Republic	0.42*	0.19	0.14	0.11
Democratic People's Republic of Korea	0.05	0.13	0.11	0.10
Denmark	0.65	0.55	0.59	0.58
Djibouti	0.01	0.01	0.01	0.01
Dominica	0.01	0.01	0.01	0.01
Dominican Republic	0.02	0.04	0.03	0.03
Ecuador	0.03	0.07	0.04	0.05
Egypt	0.07	0.32	0.21	0.14
El Salvador	0.01	0.03	0.03	0.03
Equatorial Guinea	0.01	0.01	0.01	0.01
Eritrea	0.01*	0.01	0.01	0.01
Estonia a/	0.07	0.03	0.03	0.03
Ethiopia	0.01	0.01	0.01	0.01
Fiji	0.01	0.01	0.01	0.01
Finland	0.57	0.50	0.57	0.51
France	6.00	5.04	5.33	5.37
Gabon	0.02	0.02	0.02	0.02
Gambia	0.01	0.01	0.01	0.01
Georgia a/	0.21	0.07	0.05	0.03
Germany	8.93	7.17	7.50	7.83
Ghana	0.01	0.04	0.03	0.03
Greece	0.35	0.31	0.31	0.33
Grenada	0.01	0.01	0.01	0.01
Guatemala	0.02	0.06	0.04	0.05
Guinea	0.01	0.01	0.01	0.01
Guinea–Bissau	0.01	0.01	0.01	0.01
Guyana	0.01	0.01	0.01	0.01
Haiti	0.01	0.01	0.01	0.01
Honduras	0.01	0.03	0.02	0.01
Hungary	0.18	0.17	0.15	0.14
Iceland	0.03	0.03	0.03	0.03
India	0.36	1.57	1.39	1.24

Member State	Adopted Scale (1992–1994) Base period 1980-1989 Income adjusted for debt stock, low per capita income $2600/85%, floor=0.01%, ceiling=25%, LDCs=0.01% with scheme of limits	National income, floor=.01%, LDCs =0.01%		
		10-year base period 1982–1991	3-year base period 1989–1991	1-year base period 1991
	(1)	(2)	(3)	(4)
Indonesia	0.16	0.60	0.52	0.54
Iran (Islamic Republic of)	0.77	2.04	2.64	3.07
Iraq	0.13	0.35	0.32	0.28
Ireland	0.18	0.16	0.17	0.18
Israel	0.23	0.23	0.25	0.27
Italy	4.29	4.38	4.94	5.16
Jamaica	0.01	0.02	0.02	0.01
Japan	12.45	13.33	14.50	15.02
Jordan	0.01	0.03	0.02	0.02
Kazakhstan a/	0.35	0.17	0.15	0.14
Kenya	0.01	0.05	0.04	0.04
Kuwait	0.25	0.19	0.17	0.16
Kyrgyzstan a/	0.06	0.03	0.03	0.02
Lao People's Democratic Republic	0.01	0.01	0.01	0.01
Latvia a/	0.13	0.06	0.05	0.05
Lebanon	0.01	0.02	0.01	0.01
Lesotho	0.01	0.01	0.01	0.01
Liberia	0.01	0.01	0.01	0.01
Libyan Arab Jamahiriya	0.24	0.21	0.19	0.21
Liechtenstein	0.01	0.01	0.01	0.01
Lithuania a/	0.15	0.06	0.05	0.05
Luxembourg	0.06	0.05	0.06	0.06
Madagascar	0.01	0.01	0.01	0.01
Malawi	0.01	0.01	0.01	0.01
Malaysia	0.12	0.22	0.21	0.22
Maldives	0.01	0.01	0.01	0.01
Mali	0.01	0.01	0.01	0.01
Malta	0.01	0.01	0.01	0.01
Marshall Islands	0.01	0.01	0.01	0.01
Mauritania	0.01	0.01	0.01	0.01
Mauritius	0.01	0.01	0.01	0.01
Mexico	0.88	1.13	1.16	1.28
Micronesia (Federated States of)	0.01	0.01	0.01	0.01
Monaco	0.01*	0.01	0.01	0.01
Mongolia	0.01	0.02	0.01	0.01
Morocco	0.03	0.13	0.13	0.14
Mozambique	0.01	0.01	0.01	0.01
Myanmar	0.01	0.01	0.01	0.01
Namibia	0.01	0.01	0.01	0.01
Nepal	0.01	0.01	0.01	0.01

Member State	Adopted Scale (1992–1994) Base period 1980-1989 Income adjusted for debt stock, low per capita income $2600/65%, floor=0.01%, ceiling=25%, LDCs=0.01% with scheme of limits	National income, floor=.01%, LDCs =0.01%		
		10-year base period 1982–1991	3-year base period 1989–1991	1-year base period 1991
	(1)	(2)	(3)	(4)
Netherlands	1.50	1.25	1.30	1.34
New Zealand	0.24	0.21	0.20	0.19
Nicaragua	0.01	0.02	0.01	0.01
Niger	0.01	0.01	0.01	0.01
Nigeria	0.20	0.33	0.15	0.15
Norway	0.55	0.46	0.45	0.45
Oman	0.03	0.05	0.04	0.04
Pakistan	0.06	0.27	0.25	0.25
Panama	0.02	0.03	0.02	0.03
Papua New Guinea	0.01	0.02	0.02	0.02
Paraguay	0.02	0.03	0.03	0.03
Peru	0.06	0.21	0.21	0.22
Philippines	0.07	0.24	0.22	0.22
Poland	0.47	0.48	0.38	0.38
Portugal	0.20	0.24	0.29	0.32
Qatar	0.05	0.03	0.03	0.02
Republic of Korea	0.69	0.96	1.21	1.32
Republic of Moldova a/	0.15	0.05	0.04	0.04
Romania	0.17	0.30	0.19	0.12
Russian Federation a/	6.71	2.45	1.99	1.73
Rwanda	0.01	0.01	0.01	0.01
Saint Kitts and Nevis	0.01	0.01	0.01	0.01
Saint Lucia	0.01	0.01	0.01	0.01
Saint Vincent and the Grenadines	0.01	0.01	0.01	0.01
Samoa	0.01	0.01	0.01	0.01
San Marino	0.01	0.01	0.01	0.01
Sao Tome and Principe	0.01	0.01	0.01	0.01
Saudi Arabia	0.96	0.62	0.41	0.42
Senegal	0.01	0.02	0.03	0.03
Seychelles	0.01	0.01	0.01	0.01
Sierra Leone	0.01	0.01	0.01	0.01
Singapore	0.12	0.15	0.17	0.18
Slovak Republic	0.13*	0.08	0.06	0.04
Slovenia	0.09	0.08	0.09	0.09
Solomon Islands	0.01	0.01	0.01	0.01
Somalia	0.01	0.01	0.01	0.01
South Africa	0.41	0.47	0.44	0.45
Spain	1.98	1.85	2.25	2.41
Sri Lanka	0.01	0.04	0.04	0.04
Sudan	0.01	0.01	0.01	0.01

Member State	Adopted Scale (1992–1994) Base period 1980-1989 Income adjusted for debt stock, low per capita income $2500/85%, floor=0.01%, ceiling=25%, LDCs=0.01% with scheme of limits	National income, floor=.01%, LDCs =0.01%		
		10-year base period 1982–1991	3-year base period 1989–1991	1-year base period 1991
	(1)	(2)	(3)	(4)
Suriname	0.01	0.01	0.01	0.01
Swaziland	0.01	0.01	0.01	0.01
Sweden	1.11	0.95	1.03	1.06
Syrian Arab Republic	0.04	0.15	0.12	0.13
Tajikistan a/	0.05	0.03	0.02	0.02
Thailand	0.11	0.37	0.42	0.45
The former Yugoslav Republic of Macedonia	0.02*	0.03	0.03	0.04
Togo	0.01	0.01	0.01	0.01
Trinidad and Tobago	0.05	0.04	0.02	0.02
Tunisia	0.03	0.06	0.06	0.06
Turkey	0.27	0.48	0.52	0.54
Turkmenistan a/	0.06	0.03	0.02	0.02
Uganda	0.01	0.01	0.01	0.01
Ukraine a/	1.87	0.67	0.51	0.43
United Arab Emirates	0.21	0.17	0.15	0.15
United Kingdom of Great Britain and Northern Ireland	5.02	4.21	4.52	4.46
United Republic of Tanzania	0.01	0.01	0.01	0.01
United States of America	25.00	27.88	26.14	25.50
Uruguay	0.04	0.05	0.05	0.05
Uzbekistan a/	0.26	0.14	0.11	0.10
Vanuatu	0.01	0.01	0.01	0.01
Venezuela	0.49	0.38	0.24	0.25
Viet Nam	0.01	0.05	0.04	0.04
Yemen	0.01	0.01	0.01	0.01
Yugoslavia	0.14*	0.18	0.21	0.26
Zaire	0.01	0.01	0.01	0.01
Zambia	0.01	0.01	0.01	0.01
Zimbabwe	0.01	0.04	0.03	0.03
TOTAL	100.05	100.00	100.00	100.00

* Provisional.

a/ For all States of the former Union of Soviet Socialist Republics, IMF blended rates were used for all years.

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